



The Gazette of India.

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Note.—Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION

SIMLA, the 2nd April 1919

No. 37.—Mr. L. C. Adam, I.C.S., has been placed on special duty in the Legislative Department, with effect from the 10th March 1919.

H. M. SMYTH,
Officer Secretary to the Government of India,

HOME DEPARTMENT.**NOTIFICATIONS.****ESTABLISHMENTS.***Simla, the 4th April, 1919.*

No. 203.—The Governor General in Council is pleased to grant under Section 86 of the Government of India Act, 1915 (5 and 6 Geo. 5, Ch. 61), to the Hon'ble Sir Claude Hamilton Archer Hill, K.C.S.I., C.I.E., an Ordinary Member of the Council of the Governor General of India, leave of absence on medical certificate for a period of four months, with effect from the 9th April 1919 or the subsequent date on which he may avail himself of it.

JUDICIAL.*The 31st March, 1919.*

No. 54.—The Hon'ble Mr. Justice C. P. Beachcroft, I.C.S., a Judge of the High Court of Judicature at Fort William in Bengal, is granted furlough on medical certificate from the 7th April 1919, or any subsequent date on which he may avail himself of it, to the 29th August 1919, both days inclusive.

The 1st April, 1919.

No. 63.—In pursuance of sub-section 2 (i) of section 101 of the Government of India Act, 1915 (5 & 6 Geo. 5, Cap. 61), the Governor General in Council is pleased to appoint the Hon'ble Khan Bahadur Sayid Muhammad Abdur Rauf, Barrister-at-Law, to act as an Additional Judge of the High Court of Judicature at Lahore for a period of one year, with effect from the 1st April 1919.

No. 81.—The services of Mr. A. H. Coming, I.C.S., are replaced at the disposal of the Government of Bengal, with effect from the afternoon of the 25th March 1919.

MEDICAL.*The 3rd April, 1919.*

No. 20.—In supersession of the Home Department notification no. 1293-C., dated the 18th February 1919, Major-General W. H. B. Robinson, C.B., I.M.S., Surgeon General with the Government of Bengal, is granted, with effect from the 6th March 1919, combined leave for seven months and fifteen days, *viz.*, ordinary privilege leave for three months under Article 260 of the Civil Service Regulations with additional privilege leave for two months and twenty-four days under the orders contained in the Finance Department letter No. 168-C.S.R., dated the 24th February 1919, and thereafter leave on private affairs under paragraph 226, Army Regulations, India, Volume II.

The 4th April, 1919.

No. 26.—In supersession of the Home Department notification no. 12, dated the 4th March 1919, Lieutenant-Colonel D. McCay, M.D., I.M.S., Professor of Physiology, Medical College, Calcutta, is appointed to officiate as Professor of Materia Medica, at that College, and Second Physician to the College Hospitals, *vise* Lieutenant-Colonel B. H. Deare, M.R.C.P., D.P.H., I.M.S., with effect from the date on which he assumes charge of his duties.

POLICE.*The 2nd April, 1919.*

No. 45.—It is notified for general information that the post and duties of Government Examiner of Questioned Documents will remain in abeyance during the absence of Mr. T. Brewster on leave for six months, with effect from the 9th March 1919.

The 4th April, 1919.

No. 54.—The services of Mr. H. V. B. Hare-Scott, are placed at the disposal of the Chief Commissioner of Delhi, for employment temporarily as Senior Superintendent of Police, Delhi.

J. H. DUBOULAY,
Secretary to the Government of.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Simla, the 3rd April, 1919.

No. 1061-Est.-A.—Mr. C. P. Skinner, of the Political Department, is granted privilege leave for two months, with effect from the 17th March 1919.

No. 1069-I.B.—Whereas the Governor General in Council has in certain cases criminal jurisdiction within the Feudatory States of Sirgurja, Jashpur, Udaipur, Korea and Chang-bhakar:

In exercise of this jurisdiction and of the powers conferred by the Indian (Foreign Jurisdiction Order in Council, 1902, and of all other powers enabling him in that behalf, and in supersession of the notification of the Government of India in the Foreign Department No. 1013-I.B., dated the 8th June 1916, the Governor General in Council is pleased to issue the following orders in respect of such cases:—

- (1) All sentences of imprisonment for more than seven years and all sentences of transportation for life passed in cases arising within the limits of the said States shall be referred for confirmation to the Political Agent, Chhattisgarh Fenditories, and all sentences of death shall be referred for confirmation to the Chief Commissioner.
- (2) In cases where there are more than one accused and one of them is sentenced to transportation or to death, any lesser sentence requiring confirmation passed on any of the other accused shall be referred for confirmation to the same authority which is competent to confirm the higher sentence.
- (3) The respective authorities empowered to confirm sentences shall also hear appeals from sentences which they are competent to confirm.
- (4) The Political Agent in the exercise of any jurisdiction delegated to him in respect of the said States or in advising any Chief, is to be guided by the law of British India relating to offences and criminal procedure in so far as it is applicable and (in cases where Chiefs and their subjects are concerned) so far as it is not inconsistent with any local law or custom or any order of the Chief Commissioner, Central Provinces, in force for the time being.
- (5) These orders apply to all proceedings, except proceedings against European British subjects or persons charged jointly with European British subjects.

No. 1071-I.B.—In exercise of the powers conferred by section 9, clause (a), of the Indian Stamp Act, 1899 (II of 1899), as applied to Berar, the Governor General in Council is pleased to remit the duty chargeable under the said Act on receipts given for pensions and allowances paid by Government to the heirs of deceased non-commissioned officers or soldiers in respect of service in His Majesty's Army or in His Majesty's Indian Army.

R. E. HOLLAND,
Secretary to the Government of India.

The 3rd April, 1919.

No. 838-G.—With the sanction of His Majesty's Government, the Governor General in Council is pleased to recognise the appointment of Mr. R. S. F. Simson as Consul for Sweden at Madras.

No. 841-G.—The Governor General in Council is pleased to recognise the appointment of Mr. William Milne as Acting Vice-Consul for Norway at Bassein, during the absence of Mr. J. McCracken.

DENYS BRAY,
Secretary to the Government of India.

The 4th April, 1919.

No. 1076-Est.-A.—The services of Major E. O. Thurston, Indian Medical Service, an officiating Agency Surgeon of the 2nd class, are placed at the disposal of the Home Department, with effect from the 17th March 1919.

No. 1078-Est.-A.—Major J. S. Crosthwaite, of the Political Department, is granted privilege leave for 2 months and 6 days' combined with furlough on medical certificate for 3 months and 25 days, with effect from the 12th December 1918, under articles 233, 260 and 311 of the Civil Service Regulations.

R. E. HOLLAND,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS AND FINANCE PUBLIC DEBT.

Simla, the 28th March, 1919.

No. 912-F.—In modification of the Notification in the Finance Department No. 746-F, dated the 15th March 1919, it is notified for public information that the rates for Treasury Bills, with effect from the 31st March 1919, until further notice will be as follows:—

For three months' Bills	... ...	Rupees ninety-nine per cent.
For six months' Bills	... ..	Rupees ninety-seven, annas thirteen per cent.
For nine months' Bills	... ..	Rupees ninety-six, annas twelve per cent.
For twelve months' Bills	... ..	Rupees ninety-five, annas three per cent.

LEAVE AND APPOINTMENTS.

The 1st April, 1919.

No. 487-F.E.—Mr. Abinash Chandra Basu, a Senior Accountant in the office of the Accountant General, Bengal, has been appointed to officiate as Assistant Accounts Officer, class II, in that office, with effect from the 22nd March 1919 and until further orders.

No. 498-F.E.—Mr. J. A. M. Wilson has been posted as Assistant Accountant ~~General~~, Bombay, with effect from the 24th March 1919.

The 4th April, 1919.

No. 513-F.E.—Mr. R. A. O'Connor on reversion from the Military Accounts Department has been posted as Deputy Auditor, Eastern Bengal Railway, with effect from the 22nd March 1919.

No. 514-F.E.—The combined leave granted to Mr. H. B. Rau in notification No. 1416-F. E., dated the 6th November 1918 published on page 1794 in Part I, *Gazette of India*, dated the 9th November 1918, has been extended by furlough for 6 months.

No. 515-F. E.—In supersession of the notification No. 393-F. E., dated the 18th March 1919, published on page 647 in Part I, *Gazette of India* of the 15th March 1919, Mr. J. W. Fellinger, Assistant Accounts Officer, class I, in the office of the Accountant General, United Provinces, has been granted combined leave for 6 months and 4 days, *i.e.*, privilege leave for 6 months and furlough for the remaining period, with effect from the 3rd March 1919.

No. 521-F.E.—The services of Mr. J. E. C. Jukes, I. C. S., are placed at the disposal of the Government of Bombay, with effect from the 1st April 1919.

ACCOUNTS AND FINANCE.

ESTIMATES AND ACCOUNTS.

The 3rd April, 1919.

No. 936.F.—Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.
February 1919. Lakhs of Rupees.

	FEBRUARY.		TO END OF FEBR.		WHOLE YEAR.	
	1918-1919.		1917-1918.		Budget, 1918-1919.	
	1918-1919.	1917-1918.	1918-1919.	1917-1918.	Actuals, 1917-1918.	Actuals, 1917-1918.
Civil Revenue.						
Land Revenue (including Land Revenues due to Irrigation)	...	4,83	5,18	27,19	27,98	37,03
Opium	22	39	4,73
Salt	65	64	5,21
Stamps	8	70	8,91
Excise	1,56	1,41	15,97
Provincial Rates	3	4
Customs	1,24	1,53	16,22
Income Tax	1,19	72	9,21
Forest	36	37	4,03
Registration	8	7	72
Tributes from Native States	6	20	63
Other Civil Revenue	57	52	5,85
TOTAL CIVIL REVENUE	...	11,6	11,95	98,83	98,13	1,09,7
Major Irrigation Revenue	63	4,03	4,63
Other Public Works Ordinary Revenue	6	55	82
TOTAL CIVIL REVENUE (including Ordinary Public Works)	...	12,11	12,72	100,41	98,14	1,14,52
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	...	-1,51	-1,91	-10,33	-8,5	-10,17
Opium	-13	-1	-1,63
Famine Relief (Civil)	-18	-19	...
Other Civil Expenditure	-4,27	-3,84	-42,84
TOTAL CIVIL EXPENDITURE	...	-6,19	-5,76	-60,22	-72,52	-61,01
Major Irrigation Working Expenses	-13	-20	-1,75
Buildings and Roads Expenditure	-63	-5,24	-5,02
Famine Relief (Public Works)	-2	-6	-45
Other P. W. Ordinary Expenditure	-20	-12	-1,5
TOTAL CIVIL EXPENDITURE (including Public Works)	...	-7,20	-6,77	-68,70	-72,52	-7,38
Irrigation Capital Expenditure	-3	-8	-26
Dhobi Capital Expenditure	-	-41	-3
TOTAL PUBLIC WORKS CAPITAL EXPENDITURE	...	-	-5	-15	-7	-1,05
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
The figures comprise Revenue, Expenditure, and Debt and Remittance transactions.
Post and Telegraphs (Net)	+4	-34	-7,17
Marine (Net)	-18	-6	-6,91
Military Works (Net)	-41	-10	-5,75
Military Receipts	+78	+1,11	+5,01
Military Issues	-12,53	-11,86	-1,87,76
Railway Receipts.
East Indian Railway	+22	+85	+12,63
Other Railways	+4,69	+5,38	+12,85
TOTAL	+5,88	+6,23	+61,10
Railway Issues.
East Indian Railway	-43	-39	-5,44
Other Railways	-3,03	-2,59	-35,05
TOTAL	-3,46	-2,98	-40,49
TOTAL NON-CIVIL DEPARTMENTS.	-10,08	-8,65	-1,07,8
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (No. + Receipts more, - receipts less than payments)	-82	-70	+29,13
Second War Loan	+55,92	...
Temporary Loan	+3,88	+9,07	-4,00
Cash Certificates	-15	-32	...
Mint Certificates and Bullion Advances (Net as above)	-100	-11	+11
Credits against American silver	+5,50	+16,81	+4,00
Payments on account of American silver	-1,93	-17,92	...
Treasury Credits	-3	-10	...
Transfers through Currency
Credits against Secretary of State's silver	+6	+1,91	+21,52
Deposits of District Funds	-8	+11	+11
Loans by Governments	+76	+9	+70
Council Bills paid (including Telegraphic) at Rs. 18/- per £	-2,54	-12,6	-2,54
Sterling Transfers on London	+1,59	+6,99	...
Other Debt Balances	-36	-2,41	-3,67
TOTAL DEBT AND REMITTANCE TRANSACTIONS	+8,89	+5,26	+6,64
TOTAL RECEIPTS AND ISSUES	+3,41	+2,41	+5
Opening Cash Balance in Treasuries and Presidency Banks	15,78	22,84	24,78
Closing Cash Balance in Treasuries and Presidency Banks	16,10	22,39	22,94

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 1st April, 1919.

No. 10.—Mr. E. E. Mariette has been appointed as an Assistant Engineer on probation by His Majesty's Secretary of State for India and is posted to Madras.

F. C. ROSE,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

FORESTS.

Simla, the 1st April, 1919.

No. 254-270-29—Mr. Lakhpat Rai Sibbarwal, who has been appointed by His Majesty's Secretary of State for India to the Indian Forest Department, is appointed to be Assistant Conservator of Forests, with effect from the forenoon of the 22nd February 1919 and is posted to Bihar and Orissa.

METEOROLOGY.

The 4th April 1919.

No. 464.—Mr. W. A. Harwood, Assistant Director, Aerological Observatory, Agra, on reversion from Army service to the Indian Meteorological Department, is appointed to officiate as Director of that Observatory, with effect from the 15th March 1919 and until further orders vice Mr. J. H. Field.

R. A. MANT,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

COMMERCE—WAR.

Simla, the 5th April, 1919.

No. 1308.—In exercise of the powers conferred by section 3 of the Import and Export Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following amendment shall be made in the Schedule appended to the Notification in this Department No. 553-I., dated the 1st January 1919, as subsequently amended:—

Delete the entry—

(a) Dyes and dyestuffs manufactured from coal tar products.

The 5th April, 1919.

No 1424.—The following War Trade Department List, dated the 21st February 1919, with the supplement thereto, on the subject of prohibitions of export from the United Kingdom is published for general information :—

WAR TRADE DEPARTMENT,

4, CENTRAL BUILDINGS,

WESTMINSTER, S. W. 1.

21st February 1919.

List of goods the export of which is prohibited by the Royal Proclamation of the 10th May, 1917, as amended by Orders of Council of the 22nd June, 1917, the 13th July, 1917, the 14th August, 1917, the 28th August, 1917, the 18th October, 1917, the 27th November, 1917, the 18th December, 1917, the 22nd January, 1918, the 8th February 1918, the 26th February, 1918, the 8th March, 1918, the 12th April, 1918, the 25th April, 1918, the 14th May, 1918, the 11th June, 1918, the 2nd July, 1918, the 30th July, 1918, the 6th August, 1918, the 27th August, 1918, the 1st October, 1918, the 15th October, 1918, the November, 1918, the 29th November, 1918, the 6th December, 1918, the 13th December, 1918, the 20th December, 1918, the 24th December, 1918, the 27th December, 1918, the 3rd January, 1919, the 7th January, 1919, the 10th January, 1919, the 17th January, 1919, the 24th January, 1919, the 31st January, 1919, the 7th February, 1919, and the 14th February, 1919, further amended by notices appearing in the "Board of Trade Journal," to be exported from the United Kingdom to the following destination, viz.:—

Goods marked (A) to All Destinations;

Goods marked (B) to All Ports and Destinations Abroad other than Ports and Destinations in British Possessions and Protectorates;

LIST C.—By order of Council dated 1st October, 1918, as amended by Order of Council of the 24th December, 1918, the 7th January, 1919, the 7th February, 1919, and the 11th February, 1919, ALL GOODS [other than (1) printed matter and (2) personal effects accompanied by their owners] are prohibited from export to All Destinations in European and Asiatic Russia and in other Foreign Countries in Europe and on the Mediterranean, except France and French Possessions, Italy and Italian Possessions, Belgium, Portugal, Greece, Serbia, Roumania, Spain, Morocco, Palestine and Syria as far north as a line from Alexandretta to Aleppo inclusive, and as far east as the Hedjaz railway, inclusive, Czechoslovakia, Alsace-Lorraine and the portions of Austria-Hungary and territories on the left bank of the Rhine in the occupation of the Armies of the Associated Governments, and to all Ports in any such Foreign Countries.

NOTE.—Goods removed from "A" or "B" automatically come under List C. See, however, the following :—

APPENDIX No. 1	...	...	...	...	Open General Licences.
Page 744.					
APPENDIX No. 2	...	...	...	...	List of Free Goods.
Pages 745-746.					
APPENDIX No. 3	...	...	...	...	Samples.
Page 746-77.					

*Orders of Council and notices issued subsequently to the date of this list are published in "Board of Trade Journal," which may be obtained either directly or through any bookseller in the undermentioned branches of H.M. Stationery Office :—

London: Imperial House, Kingsway, W.C. 2;

Cardiff: 1, St. Andrew's Crescent;

Manchester: 37, Peter Street;

Edinburgh: 23, Forth Street;

or from Messrs. E. Pensonby, Ltd., 115, Grafton, Street, Dublin.

Note.—Goods marked with an asterisk are contained in the list of goods for which an Open general licence has been issued; for particulars see Appendix 1, page 744.

A.

- (b) Accoutrements, not otherwise prohibited ; (14-8-17).
- (A) Aceto-cellulosic.
- (A) Aeroplane engines and their component parts.
- Agricultural machinery, see Machinery.
- (A) Aircraft of all kinds and their component parts, together with accessories and articles suitable for use in connection with aircraft.
- Aircraft, Steel stampings suitable for, see Steel.
- (A) Albumen, other than blood albumen ; (8-9-16) (19-2-17) (20-12-18).
- Ale, see Beer.
- Alumina, see Phosphate Rock.
- (A) Ammonia, sulphate of, and mixtures containing sulphate of ammonia ; (19-1-17) (22-1-18) (6-8-18) (24-1-19).
- Animal fat, see Fats.
- Animal hoofs, see Gluestock.
- Animal oils, see Oil.
- Animal waxes, see Waxes.
- (A) Animals, living, for food : (12-12-10).
- (A) Animals, pack, saddle and draught, suitable, or which may become suitable, for use in war ; (8-1-15).
- Apatites, see Phosphate Rock.
- (A) Armour plates, armour quality castings, and similar protective material.
- Armoured cable, see Wires.
- (A) Arms, not being Firearms and their component parts.
- (A) Asphalt and articles containing asphalt ; (22-6-17) (22-1-18) (23-2-18).
- (A) Asphalt, coal tar ; (25-5-16) (22-6-17) (22-1-18).

B.

- (B) Baggings, old ; (31-1-18).
- Bags, see Nitrate.
- (A) Baking powder ; (12-3-17).
- (A) Balsam of tolu ; (19-11-18).
- Banknotes, see Notes.
- (A) Barium sulphite ; (11-6-18) (6-8-18) (20-12-18).
- Bark, see Cinchona.
- (A) Barley and barley meal ; (13-2-17).
- (B) Barographs, suitable for aircraft ; (6-12-18).
- (A) Barrels and casks, wooden (other than such barrels or casks as contain goods to be shipped for exportation and are allowed by the Commissioners of Customs and Excise to be shipped as the containers of such goods), whether whole or in shocks, and their distinctive component parts ; (12-12-16) (1-5-17) (10-5-17) (14-5-18).
- (A) Basic slag ; (23-10-16).
- (B) Bauxite.
- (A) Bayonets and their component parts.
- (A) Beans of all kinds including haricots ; (12-12-16) (27-11-17).
- (A) Bean flour and meal.

- (A) Beer and ale ; (1-5-17).

Bichromate of soda, see Soda.

- (A) Binder twine ; (23-10-16) (12-3-17).

Biscuit meal, see Cakes and Meals.

- (A) Bitumen, liquid or solid, and articles containing bitumen ; (10-5-17) (22-6-17) (22-1-18) (26-2-18).

- (A) Boats and craft ; (10-5-17) (18-12-17).

- (A) *Boilers (not including portable boilers) and their component parts ; (25-5-16) (14-5-18) (10-1-19).

Bran, see Offals of Corn.

Bread, see Copper.

- (A) Bread.

Brewers' grains, see Grains.

- (B) Brushes, of European origin ;

(26-6-16) (8-3-18) (2-7-18) (17-1-19).

- (A) Bromine ; (12-1-18) (31-1-19).

Bronze, see Copper.

- (A) Buckwheat ; (12-12-16).

Buffalo hides, see Hides.

Bullock, see Silver.

- (A) Butter.

C.

Cabbage seed, see seeds.

Cables, see Wires and Cables.

- (A) **Cakes and Meals** (which may be used as forage or food for animals), the following :

Biscuit meal ;

Calf meal ;

Coconut and palm cake ;

Compund cake and meal ;

Cotton seed cake and cotton seed meal ;

Fish meal and concertined fish ;

Gilthead meal or gilthead feed ;

Ground nut or earthnut cake and meal ;

Hemp seed cake and meal ;

Husk meal ;

Linseed cake and meal ;

Locust bean meal ;

Maize germ meal ;

Maize meal and flour ;

Meat meal ;

Palm nut cake and meal ;

Peppy seed cake and meal ;

Rape seed or edza seed cake and meal ;

Sesame seed cake and meal ;

Soya bean cake and meal ;

Sunflower seed cake and meal ;

Whale cake ;

Calf meal, see Cakes and Meals.

- (A) Calfskins.

Calves' stomachs ; (25-5-16).

- (B) Camphor ; (1-5-17).

- (A) Cannon and other ordnance, and their component parts.

Cast iron, see Steel.

Card wire, see Wire.

Carnauba wax, see Wax.

- (A) Carriages and mountings for cannon and other ordnance and their component parts.

Carriages, see Railway.

- Casein and preparations thereof ; (17-11-16) (19-2-17).
 Casks, see Barrels.
 Castings, see Armour Plates and Shipbuilding material.
 Cast iron guttering, &c., see Guttering.
 Cast iron pipes, see Pipes.
 Cattle foods, see Cakes and Meals.
 Cattle foods, patent and proprietary, see Patent.
 Cattle hides, see Hides.
 Cauliflower seed, see Seeds.
 Caustic Potash, see Potash.
 Celery seed, see Seeds.
 (A)*Cement for building and engineering purposes ; (14-5-14).
 (A) Cereals, prepared foods derived wholly or partly from, containing milk ; (7-2-19).
 Chain cables, see Cables.
 (A) Cheese.
 (A) Chestnut extract, liquid ; (31-1-19).
 (A) Chicory ; (30-3-17) (27-11-17).
 (A) Chick peas ; 12-12-16)
 (A) Chlorate, potassium and mixtures containing potassium chlorate ; (10-11-18).
 (B) Chrome ore.
 (A) Chronometers and their component parts ; (23-10-16) (15-10-18).
 (A) Cinchona bark, its alkaloids and their salts and preparations of any of these substances ; (1-5-17) (27-11-17) (22-1-18).
 Clover seed, see Seeds.
 (A) Coal, except coal allowed by the Commissioners of Customs and Excise to be shipped as bunker coal ; (27-11-17).
 Coal tar asphalt, see Asphalt.
 (B) *Coal tar pitch ; (15-10-18).
 (A) Coal tar, all products obtainable from and derivatives thereof, (except solvent naphtha, cresylic acid and mixtures containing cresylic acid), suitable for use in the manufacture of dyes and explosives, whether obtained from coal tar or other sources, and mixtures and preparations containing such products or derivatives, (26-7-16) (29-11-18) (20-12-18).
 (A) Cocaine and its salts and preparations ; (17-11-16).
 Coconut cake, see Cakes and Meals.
 (A) Cocoa, raw, and manufactures thereof except cocoa butter ; (19-2-17) (20-12-18).
 (A) Cocoa butter (20-12-18).
 (A) Cocoa husks ; (19-2-17).
 (A) Cocoa shells ; (19-2-17).
 Cocoons, see Silk.
 (A) Coffee ; (19-2-17).
 (B) Coke and manufactured fuel ; (16-12-17).
 Comb pins; see Steel.
 Combing, see Malt.
 Compound cakes and meal, see Cakes and Meals.
 (A) Confectionery manufactured wholly, or partly or sugar ; (12-3-17).
 (A) Copper, whether refined or unrefined, unwrought, wrought, or partly wrought of all kinds and descriptions, including brass, bronze, yellow metal, and all other alloys of copper ; (23-2-17).
 Copper wire, see Wires.
- (A) Copper ore ; regulus, matte, concentrate and precipitate ; (27-2-17).
 (A)*Copper sulphate ; (12-1-19).
 (A) Cork and cork dust ; (22-1-18) (14-5-18) (29-11-18).
 Corn offals, see Offals.
 (A) Cotton, raw ; (12-3-17).
 Cotton seed cake, and cotton seed meal, see Cakes and Meal.
 Craft, see Boats.
 (A) Crysolite ; (15-8-16).
 Culms, see Malt.

D

- (A) Dari.
 Dhol, see Gram.
 Diesel engines, see Shipbuilding material.
 Distillers' grains, see Grains, &c.
 (B) Docks, floating, and their component parts.
 (A) Dyes and dyestuffs manufactured from coal tar products, and articles containing such dyes and dyestuffs.

E.

- Earth nut cake and meal, see Cakes and Meals.
 (A) Eggs in shells.
 (A) Egg Powder ; (1-5-17).
 (A) Egg, yolk and liquid ; (8-9-16) (19-1-17).
 Enamel, gold see Gold.
 Engines, internal combustion, see Shipbuilding material.
Engines. see Aeroplane Railway carriages.
 Equipment web, see Web.
 Ergot of rye, and the liquid extract of ergot ; (10-5-17) (12-4-18) (15-10-18).
 (A) Explosives, other than industrial ; (19-11-18).

F.

- Faller pins, see Steel.
 (A) Fats, all animal and vegetable ; (19-2-17) (27-1-17).
 (A) Fatty Acids ; (27-11-17).
 (A) Feeding stuffs containing molasses.
 (B) Ferro-vanadium.
 Fibres, vegetable, see Kapoo.
 (A) Firearms and their component parts ; (8-2-18) (29-11-18).
 (A) Fish, except the following :—
 Bloater (tinned) and bloater paste, chinehards, herrings tinned, kippers (tinned), mackerel (tinned or pickled), sprats (including tinned sprats), white fish (tinned) ; (27-12-18).
 (See also Appendix No. 1).
 Fish oil, see Oils.
 Fishmeal and concentrated fish, see Cakes and Meal.
 (A) Flax, raw.
 (A) Flax shakings.
 (A) Flax tow.
 Fleas, see Pickled Grains.
Flour, see Bean; Lentil; Malt; Maize; Pea; Rice; Rye; Wheat.
 Foods prepared from cereals, see Cereals.

Forage and food which may be used for animals, see specific headings as, e.g., Beans; Cakes; Hay, Oats, &c.

- (A) Forage, green.
 - (A) Fruit and fruit preserves, except olives ; (29-9-16) (15-1-17) (10-2-17) (10-1-19).
 - (A)* Fuel economisers constructed of cast iron pipes, used as auxiliary heating apparatus in connection with land or marine steam boilers ; (12-12-16).
- Fuel manufactured, see Coke.

G.

- (A) Gall nuts ; (28-8-17) (24-1-19).
- (A) Game.
Gilding solution, see Gold.
Gill pins, see Steel.
- (A) Glucose (19-2-17) (10-5-17) (7-2-19).
- (A) Gluestock of all kinds, including animal hoofs, untanned hides and pelts, not otherwise specifically prohibited ; (12-12-16) (1-5-17) (14-5-18) (19-11-18) (27-12-18).
Gluten, meal, or gluten feed, see Cakes and Meals.
- (A) Goat skins ; (18-10-17).
- (A) Goldbeater's skin.
- (A) Gold leaf ; (15-10-18).
- (A) Gold, liquid, including gold paint; gold enamel, gilding solution and all other pigments containing gold ; (12-4-19).
- (A) Grains, Brewers' and Distillers' ; (12-12-16).
Grains, Pickled, see Pickled.
- (A) Gram or dhol ; (12-12-16).
- (A) Grass seed, see Seeds.
- (A) Green forage ; (12-12-16).
- (A) Grenades and component parts thereof ; (10-5-17).
Ground nut, or earth nut cake and meal, see Cakes and Meals.
- (A) Guanos, except whale guano ; (2-2-17) (3-1-19).
- (A) Guns, see Cannon, Firearms, Machine.
Gun-metal, see Copper.
- (A) *Guttering, cast iron, and cast iron gutter fittings and connections ; (2-7-18).

H.

- *Hackle pins, see Steel
Hariots, see Beans.
Hawsers, see Steel.
- (A) Hay.
Heald wire, see Wire.
- (A) Heliographs and their component parts ; (2-7-18).
- (B) Hemp ropes, old manilla (31-1-19).
Hempseed cake and meal, see Cakes and Meals.
- (B) Henbane ; (10-5-17) (17-1-19).
- (A) Hides, cattle, wet salted.
- (A) Hides and pelts, clippings of ; (12-12-16) (11-5-18).
Hides and pelts untanned, see Gluestock, &c.
- (A) Honey ; (25-5-16) (19-2-17).
Hoofs, animal, see Gluestock.
Horsehides, see Hides.
Hosiery needles, see Needles.
Husk meal, see Cakes and Meals.

- (B)* Huts, wooden.
(A) Hydrobromic acid ; (11-6-18)

I.

- (A) In digo, synthetic (6-8-18).
- (A) Invert sugar ; (28-8-17).
Iron and steel castings, and forgings for hulls and machinery of ships, see Shipbuilding Material.

Iron (1-5-17) the following :—

- (A) Angles, channels, joists, tees and other sectional material.
- (A) Bars, including flats, rounds and other sections and shapes.
- (A) Billets, blooms and slabs.
- (A)* Bridgework, pierwork and constructional material.
Castings, see Armour plates ; also Shipbuilding material.
Channels, see Angles above.
Constructional material, see Bridgework above.
Flats, see Bars above.
Forgings, see Shipbuilding material.
Guttering, &c., cast, see Guttering.
- (A) Ingots.
Joists, see Angles above.
- (A) Ore.
Pierwork, see Bridgework above.
- (A) Pig.
- (B) Pipes, wrought ; (17-1-19) (see also Pipes, cast).
- (A) Plates and sheets.
- (A) Pyrites.
Radiators, see Radiators.
Rails, see Railway material.
Rounds, see Bars above.
- (A) Scrap.
Sections, see Bars above.
- (A) Sheet bars.
Sheets, see Plates above.
Slabs, see Billets above.
Sleepers, see Railway material.
Springs, see Railway material.
Tees, see Angles above.
Wire and wire rods, see Wire.
Wire rope, see Wire.

J.

- (B) Jute rags, except roofing felt rags (15-1-17) (31-1-19).
- (A) Jute, raw and carded ; (12-3-17).
- (A) Jute threads ; (18-12-17).

K.

- (A) Kapoo.
Kernels, oleaginous, see Oleaginous.

L.

- (A) Lard of all kinds and imitation lard ; (19-2-17) (10-5-17).
Latch needles, see Needles.
- (A) Lead coated sheets ; (15-8-18).
- (A) Lead, dry white ; (13-1-19).
- (A) Leather, except chamois, skivers and seal ; (30-3-17) (19-11-18).
Leek seed, see Seeds.
- (A) Lentil flour and meal.
- (A) Lentils ; (112-2-16)
- (A) Levulose, (22-6-17).

Lime phosphate, see Phosphate Rock.
 Linseed cake, and meal, see Cakes and Meals.
 Locomotives, see Railway Carriages.
 Locust bean meal, see Cakes and Meals.
 Lupin seed, see Seeds.

M.

- (A) Macaroni.
- (A) Machine guns, mountings for machine guns, and component parts thereof.
- (A) Machinery, agricultural or farming, and component parts thereof; (26-7-16) (12-12-16) (12-3-17) (14-8-17) (18-10-17) (29-11-18) (27-12-18).
- (A) Machinery, textile; (13-12-16).
 Machinery, Ships, see Shipbuilding Material.
- (A) Maize; (12-12-16).
- (A) Maize germs; (12-12-16).
 Maize germ meal, see Cakes and Meals.
 Maize meal and flour, see Cakes and Meals.
- (A) Malt; (19-2-17).
- (A) Malt dust, malt flour, culms, sprouts or combings; (12-12-16).
- (A) Malt sugar (maltose) and articles and preparations containing malt sugar; (19-2-17) (28-8-17).
- (A) Mangold seed, see Seeds.
- (A) Manures, compound, containing either sulphate of ammonia, superphosphate of lime, or potash; (2-1-17) (31-1-19).
- (A) Margarine; (19-2-17).
- Meals,** see Barley; Bean; Cakes; Lentil; Oat; Pea-Rye; Wheat.
- (A) Meat of all kinds (except tinned; potted and turtle meat); (19-2-17) (7-2-19).
- (B) Meat, tinned, potted or turtle, (7-2-19).
 Meat meal, see Cakes and Meals.
- Metals and Ores, see specific headings, e.g., Copper, Iron, etc.
- (A) Mica block, mica sheets, and mica splittings; (22-7-17) (27-11-17).
- Middlings, see Offals of Corn.
- (A) Milk, condensed or preserved.
- (A) Milk powder; (12-12-16).
 Milk dust and screenings, see Offals of Cogn.
- (A) Millet; (12-12-16).
- Mineral waxes, see Waxes.
- (B) Mines and their component parts.
- Molasses, see Feeding stuffs.
- Motor ploughs, see Machinery, Agricultural.
- Mustard seed, see Seeds.

N.

- (A) Needles, hosiery machine, latch; (23-10-16) (15-10-17) (29-11-18).
- (A) Nicotine and its compounds; (6-8-18).
- (B) Nitrate bags, (17-1-19).
 Noils, see Silk, Wool.
 +Notes of the Bank of France; (27-8-18).
- (A) Notes, Russian rouble; (20-2-18).
- (A) Nuts used as fruit.
 Nuts, see Ground Nuts, Oleaginous, Saponaceous.
- Nux vomica; (12-4-18) (14-5-18) (11-6-18).

⁺Notes of the Bank of France are prohibited to all destinations except to destinations in France.

O.

(A) Oats.
 (A) Oatmeal and rolled oats.
Offals of corn and grain which may be used as food for animals, the following:—

- (A) Bran.
- (A) Middlings.
- (A) Mill dust and screenings.
- (A) Pollard.
- (A) Rice meal (or bran and dust).
- (A) Sharps.

Oils, various:—

- (A) Oils, fish, and articles, mixtures and preparations containing such oils; (1-5-17) (18-10-17) (12-4-18).
- (A) Oils, fixed, all animal and vegetable, including *blended oils and paint oils, (27-11-17) (13-12-18) (17-1-19).
- (A) Oleaginous kernels, nuts, seeds, and products of all kinds; (12-3-17) (27-11-17).
- (A) Oleo-margarine; (19-2-17).
- (A) Onions.
 Onion seed, see Seeds.
- (A) Opium and its preparations.
- (A) Opium alkaloids and their salts and preparations.
- Ordnance, see Cannon; Carriages.

P.

- Paint, gold, see Gold.
- Palmnut cake and meal, see Cakes and Meals.
- (A) Paper, waste.
- (A) Paraffin wax; (1-5-17) (2-7-18) (29-11-18).
- (A) Patent and proprietary cattle foods of all kinds.
- (A) Pea flour and meal.
- (A) Peas; (2-2-17).
 Pelts, see Gluestock, &c; Hides, Sheepskins.
- (A) Periscopes and their component parts; (1-5-17).
- (A) Phosphate rock, namely:—Apatites; Phosphates of lime and alumina; (2-2-17).
- (B) Pickled grains and fleshes; (26-7-16).
- (A) Pigeon peas; (12-12-18).
 Pigments containing gold, see Gold.
- (A) Pigskins, (15-10-18).
 Pins, see Steel.
- (A) *Pipes, cast iron, and cast iron pipe fittings and connection; (26-7-16) (2-7-18).
 Pistols, see Firearms.
- Plates, see Iron; Steel; Tin Plates.
- Pollard, see Offals of Corn.
- Poona cake, see Cakes and Meals.
- Poppy seed cake, and meal, see Cakes and Meals.
- (A) Potash, caustic, and articles containing caustic potash.
- (A) Potash, muriate, sulphate, and crude manurial potash salts, and mixtures containing any of these substances; (19-2-17) (17-1-19).
- (B) Potash salts, and mixtures containing such potash salts, not otherwise prohibited; (19-2-17).

- (A) Potassium bicarbonate and mixtures containing potassium bicarbonate ; (18-7-17).
- (A) Potassium carbonate and mixtures containing potassium carbonate ; (22-6-17). Potassium chlorate, see Chlorate.
- (A) Potassium cyanide, and mixtures containing potassium cyanide.
- (A) Potassium perchlorate.
- (A) Potassium permanganate.
- (A) Potassium prussiates and mixtures containing potassium prussiates ; (12-3-17).
- (A) Potatoes ; (7-6-17).
- (A) Poultry ; (4-7-16) (29-9-16) (19-2-17). Preserves, see Fruit.
- (A) Projectiles of all kinds and their component parts
- Pulp, see Tomato. Wood.
- (A) Pulp-board waste.
- Pyrites, see Iron.

Q.

- (A) Quebracho extract and extracts containing quebracho ; (31-1-19)
- Quinine, see Cinchona.

R

- (A) Radiators manufactured of cast iron pipes ; (2-7-18). Rags, see Jute; Wool.
- (A) Railway material of iron or steel (1-5-17) the following :—
Rails.
Sleepers.
Springs.
Wheels, axles and tyres.
Other railway constructional materials.
- (See also Appendix No. 1.)
- (A) Railway carriages, locomotives and wagons and their component parts (see also Appendix No. 1).
- (A) Range finders and their component parts. Rapeseed, or colza seed cake and meal, see Cakes.
- (A) Renet powder, rennet extract, and other preparations of rennet ; (4-7-16).
- (A) Resins, resinous gums and resinous substances (except such as contain caoutchouc and except the following) :—
Gum ammoniacum, gum caramania (hog gum); gum galbanum, gum gamboge; guaiacum resin, Indian gum (gum ghatti); jaip resin; Kaladana resin; gum olibanum; podophyllum resin; Indian podophyllum resin; gum sagapenum; gum Thus ; (4-7-16) (1-5-17) (12-1-18) (19-11-18)
Rice meal (or bran) and dust, see Offals of Corn.
- (A) Rice and rice flour, and articles, mixtures, and preparations containing rice or rice flour.
Rifles, see Firearms.
- Rope, iron or steel, see Wire.
- Ropes, see Hemp.
- Russian rouble notes, see Notes.
- (A) Rye, rye flour and meal.

S.

- (B) Sackings, old ; (31-1-19)

- (A) Santonin and its preparations ; (10-5-17) (12-4-18).
- (A) Sauages ; (2-2-17). Screenings, see Offals of Corn. Scrap, see Iron; Steel.
- (B) Sciaroblights, and their component parts ; (1-5-17).

Seeds: (12-12-16) (12-3-17), the following :—

- (A) Cabbage ; (14-8-17).
- (A) Cauliflower.
- (A) Celery ; (14-8-17).
- (A) Clover ; (14-8-17).
- (A) Grass ; (14-8-17).
- (A) Leek ; (14-8-17).
- (A) Lupin ; (12-12-16).
- (A) Mangold.
- (A) Mustard ; (23-2-17).
- (A) Onion.
- (A) Swede.
- (A) Turnip.
- (A) Vetch or tare ; (15-10-18).

Seeds, oleaginous, see Oleaginous.

- (A) Semolina.
- Sesame seed cake, and meal, see Cakes and Meals.

Sharps, see Offals of Corn.

- (A) Sheepskins, haired or woolled and pelts ; (23-10-18) (18-10-17). Sheets, see Iron; Lead coated; Metal; Steel.

Shipbuilding Materials: (15-1-17)

(30-3-17) (10-1-19) the following :—

- (A) Engines for use on board ships including Diesel and other internal combustion engines for marine propulsion) and component parts of such engines.
- (B) Iron and steel castings and forgings for hulls and machinery of ships.
- (B) Machinery for steam ships and component parts thereof ; (10-5-17).
- (A) Sectional materials for ship-building ; (26-7-16).
- (B) Ships' auxiliary machinery.
- (B) Ships' telegraphs and component parts thereof.
- (B) Steering gear and component parts thereof.
- (B) Winches.
- (B) Windlasses.

See also Fuel Economisers.

Signalling apparatus, see Submarine.

Silk and Silk Manufactures: (23-10-16) (15-1-17) the following :—

- (A) All threads, yarns and twists of Tuscan silk and of artificial silk.
- (A) Cocoons.
- (A) Raw silk and all threads, yarns and twists thereof ; (15-1-17).
- (A) Silk waste of all kinds (including artificial silk waste) and all threads, yarns and twists thereof, including noil and noil yarns.
- (A) Silver bullion, specie and coin ; (12-4-18) (29-11-18).
- (A) Skins, see Calf; Goat; Goldbeater; Horse; Pig; Sheep.
- (B) Soda, bichromate of ; (24-1-19). Solder, see Copper.

- Soya bean cake and meal, see Cakes and Meals.
- (A) Spaghetti.
- (A) Spermaceti; (1-5-17).
- (A) Spirits, potable, of a strength less than 43 degree above proof, except gin, brandy and liqueurs; (26-7-16) (22-1-18) (14-2-19).
- Steel**; (1-5-17) (10-5-17), the following:—
- (A) Angles, channels, joists, tees and other steel sectional material.
 - (A) Bars, including flats, rounds, and other sections or shapes; (1-5-17).
 - (A) Billets.
 - (A) Blooms.
 - * (A) Bridgework, pierwork, and structural material.
 - Castings, see Shipbuilding Material.
 - Channels, see Angles, &c., above.
 - Flats, see Bars above.
 - (A) Hawser; (26-5-16).
 - (A) Ingots.
 - Joists, see Angles, &c., above.
 - Pierwork, see Bridgework, &c., above.
 - (A) Plates and sheets, except black steel sheets less than one-eighth inch thick (see also Appendix No. 1); (29-9-16) (1-5-17) (18-12-18).
 - Pins, see Textile below.
 - Rails, see Railway Material.
 - Rounds, see Bars, &c., above.
 - (A) Scrap.
 - Sectional material, see Angles, &c., above.
 - Sections, see Bars, &c., above.
 - Sheets, see Plates, &c., above.
 - (A) Sheet bars.
 - (A) Slabs.
 - Sleepers, see Railway Material.
 - Springs, see Railway Material.
 - (A) Stampings suitable for aircraft.
 - Structural material, see Bridgework, &c., above.
 - Tees, see Angles, &c., above.
 - (A) Textile pins of all kinds, including card pins, comb pins, faller pins, gill pins, and hawke pins.
 - Wire and wire rods, see Wire.
 - Wire-rope, see Wire.
 - (A) Steel, containing tungsten or molybdenum; (6-12-18).
 - (A) Steel containing chrome, cobalt, nickel, or vanadium; (29-9-16) (1-5-17) (6-12-18).
 - (A) Straw.
 - (A) Straw-board waste.
 - Submarine cable, see Wires.
 - (B) Submarine sound signalling apparatus.
 - (A) Sugar, cane and beet, and articles, mixtures, and preparations containing sugar, cane or beet; (10-5-17); see also Confectionery; Malt Sugar; Invert Sugar.
 - (A) Sulphonate.
 - Sunflower seed cake, and meal, see Cakes and Meals.
 - (A) Superphosphates.
 - Swede seed, see Seeds.
 - (A) Swords and their component parts.
- T.**
- Tallow, and articles, mixtures, and preparations containing tallow; (1-2-17) (1-5-17) (22-6-17).
- Tare seeds, see Seeds.
- (A) Tea other than green tea; (28-6-16) (19-2-17) (2-7-18) (14-2-19).
- (A) Telegraphs and telephones, wireless, and instruments and material for wireless telegraphic and telephonic apparatus, including valves; (15-1-17) (23-2-17) (28-8-17) (14-2-19).
- Telegraphs, ships, see Shipbuilding Materials.
- (A)* Terneplates; (15-8-16) (29-11-18).
- Textile machinery, see Machinery.
- Textile pins, see Steel.
- Thread**, see Jute; Silk.
- (A)* Tinplates; (15-8-16) (12-4-18) (2-7-18) (29-11-18).
- (A) Tomato pulp; (19-2-17).
- (B) Torpedoes and their component parts.
- (B) Torpedo nets.
- (B) Torpedo tubes.
- Turnip seed, see Seeds.
- Twine**, see Binder.
- (A) Typewriters; (13-7-17) (14-8-17) (27-11-17) (19-11-18).
- U.**
- (A) Uniform clothing; (15-10-16).
- V.**
- Valves for wireless telegraphic apparatus, see Telegraphs.
- Vegetable fats, see Fats.
- Vegetable oils, see Oils.
- (A) Vegetables, fresh, of all kinds; (29-9-16) (12-12-16) (15-1-17) (10-5-17) (20-12-18).
- Venison, see Game.
- (A) Vessels; (18-12-17).
- (A) Vermicelli.
- Vetch or tare seeds, see Seeds.
- (B) Vinegar containing not more than 6 per cent. of acetic acid; (28-6-16).
- (A) Vinegar essence and similar preparations containing more than 6 per cent. of acetic acid; (28-6-16).
- W.**
- Waggons, see Railway Carriages.
- Waste**, see Paper; Pulpboard; Silk; Strawboard; wool.
- (A) Wax, carnauba; (13-7-17).
- (A) Wax, paraffin; (1-5-17).
- (B) Waxes, animal, mineral and vegetable not otherwise prohibited; (3-9-16) (15-1-17) (18-10-17).
- (A) Waxes, composite; (18-10-17).
- (B) Web equipment.
- (A) Whalebone; (1-5-17).
- Whale cake, see Cakes and Meals.
- (A) Whale fins; (1-5-17).
- (A) Wheat, wheat flour and wheat meal, and all articles, mixtures and preparations containing wheat, wheat flour, or wheat meal.
- Winches, see Shipbuilding Material.
- Windlass, see Shipbuilding Material.
- (B) Wire Card; (13-12-18) (7-1-19).
- (B) Wire, head; (18-12-18) (7-2-19).
- (B) Wire of iron; or steel; (7-2-19).
- (B) Wire, reed; (7-2-19).
- (A) Wire rods (8-2-18) (6-12-18) (7-2-19).

(B) Wire netting of iron or steel ; - (6-12-18)
(7-2-19).

(B) Wire rope of iron or steel; (6-12-18)
(7-2-19).

Wires and cables, insulated, the following :—

(A) Enamelled copper wire; (10-1-19).

(A) Silk covered wire; (10-1-19).

(A) Submarine cable; (10-1-19).

(B) Armoured cable; (20-12-18)
(10-1-19) (31-1-19).

(A) Wood and timber of all kinds, hewn, sawn, or split, planed or dressed, except lignum vitae, mahogany and hard woods; (29-9-16) (15-1-17) (2-2-17). (12-3-17) (10-11-19) (31-1-19).

(A) Wood pulp; (12-12-16).

(A) Wool grease; (12-4-18).

Wool and Woollen Goods :—

Rags, see below.

Sheepskins, woolled or haired; see Sheepskins.

Shoddy, see below.

(A) Wool, raw and mixtures thereof; (8-9-16) (18-10-17).

'See also Appendix No. 1 for camel hair, cashmere, alpaca and mohair.

(A) Wool tops and mixtures thereof; (18-10-17).

(A) Wool noils and wool waste and mixtures thereof; (18-10-17).

(A) Woollen and worsted yarn and mixtures thereof; (18-10-17).

(A) Woollen rags (other than pulled rags) applicable to use otherwise than as manure or as roofing; felt rags; (18-10-17) (31-1-19).

Y.

Yarns, see flax; Silk; Wool.

(A) Yeast; (8-9-16) (22-6-17). Yellow metal, see Copper,

APPENDIX No. 1.

GENERAL LICENCES FOR EXPORTS.

The Director of the War Trade Department announces that an Open General Licence has been issued, permitting the exportation of the following goods (without application to the War Trade Department) to all destinations except those foreign destinations to which goods on List "C" are prohibited from export.

Advertising signs made of iron or steel plates or sheets.	Kava kava resin.
Alpaca, and noils, waste and yarns thereof.	Lemonade powder.
Artists' water colours.	Mango chutney, tomato chutney, and tomato ketchup.
Bird seed.	Marmite.
Blackplates.	Medicinal cachets of rice paper.
Blanc mange powder.	Metal polishes.
Blended oils containing not less than 50 per cent. mineral oil.	Mixtures and preparations containing not more than 10 per cent. aniline colour, not otherwise prohibited.
Boilers and their component parts.	Mohair, and noils, waste and yarns thereof.
Boot polish.	Oilcloth, oil baize, and imitation leather.
Browning.	Oil varnish.
Camel hair, and noils, waste and yarns thereof.	Paint, other than gold paint.
Cashmere, and noils, waste and yarns thereof.	Phenalgan
Cement for building and engineering purposes.	"Phostic" animal food.
Chillies.	Pipes, cast-iron, and cast-iron pipe fittings and connections.
Custard powder.	Pudding powder.
Egg substitute.	Radiators manufactured of cast-iron pipes.
Elliman's embrocation.	Railway material, second hand, of iron or steel, the following :—
Fish, canned, other than canned salmon.	Sleepers.
Fish pastes other than fish pastes containing salmon.	Springs.
Floor polishes, furniture polishes, and creams, and similar polishes containing wax.	Wheels, axles, and tyres.
Fuel economisers constructed of cast iron pipes, used as auxiliary heating apparatus in connection with land or marine steam boilers.	Other railway constructional material (except rails).
Ginger beer powder.	Railway carriages, and locomotives, second hand, and their component parts.
Gloy.	Scammony resin.
Guttering, cast-iron, and cast-iron gutter fittings and connections.	Soup powders.
Health salts.	Steel sheets, perforated.
Huts, wooden.	Strapping, leather, for breeches.
Iron and steel bridgework, pierwork and structural material (i.e., "fabricated" material).	Terneplates.
Tinplates.	Tinplates.
Vanilla custard.	Varnishes of all kinds.

A further open general licence has been issued for coal-tar pitch and sulphate of copper. These goods now require specific licences only for (a) to foreign destinations to which goods on List "C" are prohibited from export, and (b) for France and French Possessions.

APPENDIX No. 2.

LIST OF FREE GOODS.

The War Trade Department has now issued an open general licence which permits the export of the following goods to all non-enemy destinations. It is therefore unnecessary to make application to the War Trade Department in respect of these goods:—

Adding and calculating machines.	Sodium bromide.
Alabaster for statuary purposes.	Sodium nitroprusside.
Artist's materials, excluding oils and turpentine.	Sodium salicylate.
Athletic goods.	Veronal sodium.
Bicycles, but not tyres.	Duplicating machinery and supplies therefor.
Bicycle accessories as follows:—	Earthenware.
Bells.	Electro-plated, gilded or silvered goods, except those of solid silver or gold.
Brake rubbers.	Fans and hand screens.
Carriers.	Fancy goods of paper, ivory, mother-of-pearl, tortoiseshell, amber and ambroid.
Clips, trouser, toe.	Feathers, made up.
Goggles.	Films, printed, positive or negative, subject to censorship.
Frame bags.	Flower seeds, except seeds of oil-bearing plants.
Lamps.	Flowers, artificial.
Oilcans.	Fountain pens.
Pomps.	Furs, dressed, dyed or manufactured.
Pump clips and connections.	Gauge glasses.
Reflectors.	Glassware.
Repair outfits.	Hair ornaments and combs.
Spanners.	Hair nets of silk or hair, in the piece or made up.
Stands.	Hardware (builders'), if of iron or steel.
Tool bags.	Hats of all kinds.
Tyre levers.	Household furnishings, fixtures and equipment, if manufactured of wood, iron or steel, except upholstered furniture.
Valves.	Ink, other than printers' ink.
Brushes, tooth, beard and moustache.	Jewellery, imitation.
Buttons of all kinds.	Jewellery, real, mounted with precious stones, excluding solid articles of gold or silver or platinum.
Cash registers.	Laces and guipure, including lace curtains and curtain net, fine nets, fancy nets, mosquito nets and tulle.
Cigar and cigarette holders.	Laundry machinery.
China.	Ledgers, loose leaf and similar stationery.
China clay.	Lighting fixtures, if of iron or steel.
Clocks, including clocks for time-checking.	Marble, raw and manufactured.
Coral.	Mats and matting made of guinea paviera (cane matting).
Cutlery; all forms.	Medicines, &c., the following:—
Dental burs.	Antip-n.
Dental filling materials.	Antikannia.
Drugs, etc., the following:—	Aitken's (Dr.) syrup.
Acetyl salicylic acid.	Beecham's pills.
Aconite.	Beetham's tablets.
Agaric.	Blair's gout pills.
Althaea root.	Bishop's citrate of magnesia.
Anidol and substitutes.	Brandreth's pills.
Argentamin.	Cassell's tablets.
Arsenobillon.	Cockle's pills.
Arsenous acid.	Carter's little liver pills.
Butylchloral hydrate.	Carlsbad salts (Evans).
Caesdylicate.	Doan's backache kidney pills.
Camomile.	Dr. Morse's Indian root.
Chromic acid.	Dr. Williams' pink pills.
Diethylbarbituric acid.	Dean's dinner pills.
Digitalis.	Dinneford's magnesia.
Duboisin sulphuric.	"Double Parmint."
Eucaine.	
Ferrie compounds.	
Ferrum redactum.	
Fructus foeniculi.	
Icthyol.	
Inula root.	
Kharsavan.	
Metol.	
Paraldehyde.	
Phenacetin.	
Salicylic acid.	
Salspare.	
Sodium arfenate.	

De Sanctis pills.	Paintings and pictures of all kinds.
Eade's pills.	Pen nibs.
Evan's throat pastilles.	Perfumery, including essential oils.
Formamint tablets.	Phonographs.
"Green Seal" citrate of magnesia.	Photographic records.
Gloria tonic pills.	Photographic goods, but not chemicals therefor.
Guy's tonic.	Pianos.
Himrod's asthma cure.	Precious stones (real and imitation).
Holloway's pills.	Printing presses.
Icilma cream.	Pumice stone.
Jenner's (Dr.) absorbent lozenges.	Razors, safety (and blades).
Krusched salt.	Ribbons, silk.
K's vegetable pills.	Salt, table.
Kutnow's powder.	Sanitary ware (plumbers' goods), if of iron or steel or earthenware, containing not more than 5 per cent. copper or brass.
Lung tonic (Owbridge's).	Scales and balances, not including weights of copper or brass.
Liquozone laxatives.	Screw spanners or cycles.
Mother Siegel's syrup.	Sewing machines for domestic use.
Mother Siegel's pills.	Shrubs.
Mothersill's seasick remedy.	Slates for writing or drawing, slate pencils.
Morrison's pills.	Spectacles.
Potter's asthma cure.	Theatrical properties, wigs and cosmetics, excluding costumes and footwear.
Purgen tablets.	Teeth, artificial.
Smedley's paste.	Tobacco pipes.
Savory & Moore's lozenges.	Toilet preparations (excluding soap).
Therapion Nos. 1 and 2.	Trimmings of silk.
Sargol.	Truffles, fresh or preserved.
Woodward's gripe water.	Turners' wares of wood.
Wrigley's spearmint gum.	Type setting and type casting machinery, excluding type metal.
Woodcock's wind pills.	Typewriters, spare parts of.
Mineral waters, unsweetened.	Umbrellas.
Morocco leather small fancy goods, all imitation leather goods, and all light leather goods.	Wall papers.
Mosaic fancy ware.	Walking sticks.
Musical instruments.	
Office furniture and stationery, excluding rubber erasers.	
Opera glasses for use in theatres.	

N.B.—Goods in this list can now be exported to Switzerland without application for export licence.

APPENDIX NO. 3.

SAMPLES.

An open general licence has been issued which permits the free export of all bona-fide samples of prohibited goods to all non-enemy despatch nations, and to enemy territory with which trade is now permitted (see page 737). Samples exported under this licence may be used only for genuine sample purposes, i.e., for obtaining orders from foreign buyers, and may not be sold after they have served this purpose, except with the written consent of the War Trade Department. Exporters will be required to satisfy the Customs Authorities that the goods presented for export under this licence are bona-fide samples, and to make a declaration to that effect on the relative shipping documents.

Supplement

TO THE

LIST OF PROHIBITED GOODS of the 21st February, 1919.

The List of prohibited goods, dated the 21st February, 1919, has been further amended by Notice published in the "Board of Trade Journal" of the 27th February, as follows :—

The following headings should be deleted* :—

- (A) Baking powder.
- (A) Balsam of tolu.
- (A) Fatty acids.
- (A) Len'il.

Healing.

- (A) Macaroni.
- (A) Machinery, agricultural or farming, component parts thereof.
- (A) Machinery, textile.

* These headings now come under List "C."

- (A) Meat, tinned, potted or turtle.
 (A) Nux vomica.
 (A) Oatmeal and rolled oats.
 (A) Spaghetti.
 (A) Spermaceti.
 (A) Tallow and articles, mixtures, and preparations containing tallow.

Steel :—

- (A) Textile pins of all kinds, including card pins, comb pins, faller pins, gill pins and hawke pins.

- (A) Typewriters.
 (A) Vermicelli.
 (A) Wax, carnauba.
 (B) Waxes, animal, mineral and vegetable not otherwise prohibited.
 (A) Waxes, composite
 Wires and cables, insulated, the following :—
 (A) Enamelled copper wire.
 (A) Submarine cable.
 (B) Armoured cable.
 (A) Wool grease.

The following headings should be amended :—

Delete :—

- (A) Fats, all animal and vegetable.
 (A) Gall nuts.
 (A) Oils, fish, and articles, mixtures and preparations containing such oils.
 (A) Oils, fixed, all animal and vegetable, including blended oils and paint oils.
 (A) Resins, resinous gums and resinous substances (except such as contain cactchouc, and except the following) :—
 Gum ammoniacum, &c., &c.
 (A) Sausages.
 (A) Uniform clothing.

Substitute :—

- (A) Oils and fats, edible, including blends of two or more edible oils or fats.
 (B) Gall nuts.
 (Oils and fats other than edible, and articles, mixtures and preparations containing such oils or fats now come under list "C.")
 (A) Resins.
 (Resinous gums and resinous substances now come under List "C.")
 (A) Sausages, except tinned sausages. (Tinned sausages now come under List "C.")
 (A) Uniform clothing, naval, military, or Air Force.

WAR TRADE DEPARTMENT,

WESTMINSTER, S.W.1.

29th February 1919.

No. 1429.—In exercise of the powers conferred by Section 8 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following amendment shall be made in the preamble to this Department Notification No. 553-D., dated the 15th January 1919, as subsequently amended :—

From clause (c)—

Delete the words "and territories on the left bank of the Rhine."

No. 1430.—The following Order in Council, dated the 28th February 1919 is published for general information :—

AT THE COUNCIL CHAMBER, WHITEHALL,

The 28th day of February 1919.

BY THE LORDS OF HIS MAJESTY'S MOST HONOURABLE PRIVY COUNCIL.

Whereas it is provided by Section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under Section 8 of the Customs and Inland Revenue Act of 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade;

And whereas it is provided by Section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under Section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas by a Proclamation, dated the 10th day of May, 1917, and made under Section 3 of the Customs and Inland Revenue Act, 1879, and Section 1 of the Exportation of Arms Act, 1906, and Section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited:

And whereas by subsequent Orders of Council and by a Proclamation, dated the 18th day of December, 1918, the said Proclamation was amended and added to in certain particulars :

And whereas there was this day read at the Board a recommendation from the Board of Trade to the following effect :—

That the articles indicated in the Proclamation of the 10th day of May, 1917, as amended and added to by subsequent Orders of Council, and by the Proclamation of the 1st day of December, 1918, as being prohibited to be exported to all destinations in European and Asiatic Russia and in other foreign countries in Europe and on the Mediterranean, except France and French Possessions, Italy and Italian Possessions, Belgium, Portugal, Greece, Serbia, Roumania, Spain, Morocco, and Palestine and Syria as far north as a line from Alexandretta to Aleppo inclusive, and as far east as the Hejaz railway inclusive, Czecho-Slovakia, Alsace-Lorraine, and the portions of Austria-Hungary and territories on the left bank of the Rhine in the occupation of the Armies of the Associated Governments, and to all ports in any such foreign countries, should be prohibited to be exported to all destinations in European and Asiatic Russia and in other foreign countries in Europe and on the Mediterranean, except France and French Possessions, Italy and Italian Possessions, Belgium, Portugal, Greece, Serbia, Roumania, Iceland and the Faroe Islands, Spain, Morocco, Palestine and Syria as far north as a line from Alexandretta to Aleppo inclusive, and as far east as the Hejaz railway inclusive, Czecho-Slovakia, Alsace-Lorraine, and the portions of Austria-Hungary and territories on the left bank of the Rhine in the occupation of the Armies of the Associated Governments, and to all ports in any such foreign countries.

Now, therefore, their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

Almeric Fitzroy.

CUSTOMS ESTABLISHMENTS.

The 5th April, 1919.

No. 1265.—Mr. A. H. Lloyd, I.C.S., an officiating Collector in the Imperial Customs Service, is granted such privilege leave as may be due to him on the 16th May 1919, or the subsequent date on which he may avail himself of it, in combination with furlough for such period as may bring the combined period of absence up to eight months.

GENERAL.

The 5th April, 1919.

No. 1367.—The services of Mr. G. S. Hardy, I.C.S., Under Secretary to the Government of India in the Department of Commerce and Industry, are placed at the disposal of the Revenue and Agriculture Department, with effect from the 31st March 1919.

Mr. C. G. Freke, I.C.S., Deputy Controller of Munitions, Bombay Circle, is appointed to be substantive *pro tempore* Under Secretary in this Department, with effect from the 1st April 1919.

GEOLOGY AND MINES ESTABLISHMENT.*The 5th April, 1919.*

No. 1426.—Mr. R. R. Simpson, Inspector of Mines in India, No. 1 Circle, is granted such privilege leave as may be due to him on the 5th April 1919, or the subsequent date on which he may avail himself of it, in combination with furlough of such duration as may bring the combined period of absence up to nine months.

INTERNAL TRADE.

The 5th April, 1919.

No. 1427.—In the Corrigendum of the Government of India in this Department No. 2395-19, dated the 15th March 1919, for the words "15th February 1919" read "16th February 1919."

MINERAL RESOURCES.

The 1st April, 1919.

No. 1350.—In exercise of the powers conferred by sub-section (1) of section 4 of the Indian Non-Ferrous Metal Industry Act, 1918, (XVII of 1918), the Governor General in Council is pleased to extend by two months the period prescribed by that sub section within which any person may without a license carry on the business of winning, extracting, smelting, dressing, refining or dealing by way of wholesale trade in metal or metallic ore to which the said Act applies.

A. H. LEY,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

SANITARY.

Simla, the 27th March, 1919.

No. 201.—The services of Major J. C. G. Kunhardt, I.M.S., an officer of the Bacteriological Department who has recently reverted from military duty, are placed at the disposal of the Government of Bombay.

H. SHARP,

Offg. Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 4th April 1919.

PART A.

PROMOTIONS.

No. 669.—Lieutenant K. R. Murray, The Bedfordshire Regiment, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Staff Captain. Dated 17th January 1919.

INDIAN ARMY.

No. 670.—The following promotions are made, subject to His Majesty's approval:—

Major to be Lieutenant-Colonel.

Adrian Victor Webley Hope, 32nd Sikh Pioneers. Dated 28th January 1919.

Captains to be Majors.

Frederick Lawrence Gore, 113th Infantry. } Dated 2nd March 1919.
Patrick Alexander Allan, 66th Punjabis. }

Lieutenants to be Captains.

Herbert Geoffrey Leng Ward, attached 102nd King Edward's Own Grenadiers. Dated 17th February 1919.

Francis Leslie Philpott, attached 27th Light Cavalry. Dated 23rd February 1919.

Second Lieutenants to be Lieutenants.

Herbert George Eric Tower, M.C., attached 57th Wilde's Rifles (Frontier Force). Dated 14th February 1918.

Geoffrey Noel Burden, attached 7th Gurkha Rifles. Dated 21st December 1918.

Gordon Alexander Fullerton, attached 4th Gurkha Rifles.

Robert Carey Sinker, attached 6th Gurkha Rifles.

Charles Edward Macguckin, attached 33rd Punjabis.

Kenneth James Nasmyth Duthie, attached 41st Dogras.

Percy Arthur Adamson Clery, attached 53rd Sikhs (Frontier Force).

John Bertie Philip Seccombe, attached 59th Scinde Rifles (Frontier Force).

Roland William Astell Wallace, attached 50th Kumaon Rifles.

Frederick Gordon Stewart, attached 55th Coke's Rifles (Frontier Force).

Philip Robert Tatham, attached 23rd Cavalry (Frontier Force).

Kenneth de Burgh Codrington, attached 33rd Queen Victoria's Own Light Cavalry.

Edward Francis Hamlyn Noel, attached 12th Cavalry.

Reginald Edward Powell, attached 37th Dogras.

Brian Plunkett Ross-Hurst, attached 5th Coke's Rifles (Frontier Force).

Gordon Allinson, attached 1st King George's Own Gurkha Rifles (The Malaun Regiment).

Ernest Henry Powell Mallinson, attached 30th Punjabis.

Thomas Cormac Hourihane, attached 41st Dogras.

Thomas Vaughan Welsh, attached 12th Cavalry.

Christopher Probyn Guise, attached 15th Ludhiana Sikhs.

Edward Fitz-Maurice Chambre Hardman, attached 8th Gurkha Rifles.

Jim Willoughby Hyde Harrison, attached 1st King George's Own Gurkha Rifles (The Malaun Regiment).

Archibald Reynolds Gray, attached 5th Gurkha Rifles (Frontier Force).

Clarence Gilbert, attached 56th Punjabi Rifles (Frontier Force).

Richard Norman Burkett, attached 37th Lancers (Baluch Horse).

Patrick Joseph Phelan, attached The 101st Grenadiers.

John Lithgow Vincent Smith, attached 12th Pioneers (The Kelat-i-Ghilzai Regiment).

Herbert Elliott Richard Bateman, attached 54th Sikhs (Frontier Force).

Herbert Nightingale Davy, attached 12th Cavalry.

Eric Guy Hampden Green, attached 5th Gurkha Rifles (Frontier Force).

Dated 31st January
1919.

- Keith Simpson Fitch, attached 54th Sikhs (Frontier Force).
 Francois Caldwell Marsh, attached 108th Hazara Pioneers.
 Ronald Garvie Leonard, attached 5th Gurkha Rifles (Frontier Force).
 George Aneou Probyn Coldstream, attached 57th Wilde's Rifles (Frontier Force).
 Joshua Foster Harrison Hargrave, attached 3rd Queen Alexandra's Own Gurkha Rifles.
 Lee Gordon Fuller Symthe, attached 70th Burma Rifles.
 Leslie Muir Wilson, attached 12th Pioneers (The Kelat-i-Ghilzie Regiment).
 Usher McGregor Greer, attached 3rd Queen Alexandra's Own Gurkha Rifles. Dated 31st January 1919.
 Hugh Baring Strickland, attached 18th King George's Own Lancers.
 Frederick Henry Adames, attached 50th Kumaon Rifles.
 Will Francis, attached 3rd Skinner's Horse.
 Leonard Milton Robson Dwane, attached 6th Jat Light Infantry.
 Daniel Ainslie Bullard, attached 70th Burma Rifles.
 George Henry Ryper, attached 3rd Skinner's Horse.
 John Henry Barnes, attached 129th Duke of Connaught's Own Baluchis.
 John Pedder Phipps, attached 4th Cavalry.
 James Smith, attached 9th Gurkha Rifles.
No. 671.—Lieutenant W. D. Porter, attached 10th Jats, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Deputy Assistant Military Secretary (graded as Staff Captain). Dated 15th January 1919.
No. 672.—Lieutenant C. G. Snelling, 104th Wellesley's Rifles, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Assistant Embarkation Staff Officer. Dated 15th March 1919.

INDIAN MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

Bombay Establishment.

- No. 673.**—The following promotions are made, subject to His Majesty's approval :—
 Senior Assistant Surgeons and Honorary Lieutenants—
 George Archibald Deane,
 Claude Reginald Pollock,
 Joseph Henry Whittenbury,
 Francis Robert Dean Nettcher, } *seconded,*
 to be Senior Assistant Surgeons with the honorary rank of Captain and to remain *seconded* ;
 Senior Assistant Surgeon and Honorary Lieutenant Louis Joseph DeSouza to be Senior Assistant Surgeon with the honorary rank of Captain ;
 First class Assistant Surgeon William Ernest Moody to be Senior Assistant Surgeon with the honorary rank of Lieutenant ;
 Senior Assistant Surgeon and Honorary Captain Louis Xavier DeSilva, supernumerary on attaining the age of 55 years, with effect from the 3rd February 1919.

MILITARY WORKS SERVICES AND PUBLIC WORKS DEPARTMENT, INDIA.

- No. 674.**—Subject to His Majesty's approval, Assistant Commissary and Honorary Lieutenant William Thomas Gell, Assistant Engineer, Military Works Services, to be Deputy Commissary and to have the honorary rank of Captain, vice Deputy Commissary and Honorary Captain James Henry Gibbons, Military Works Services, transferred to the pension establishment ; with effect from the 11th October 1918.

INDIAN ARMY RESERVES.

- No. 675.**—The following promotions are made, subject to His Majesty's approval :—

*Cavalry Branch.**Lieutenants to be Captains.*

- Victor Wallace Smith, M.C. Dated 31st August 1918.
 Ernest Frederick Ogle, M.C. Dated 2nd December 1918.
 Reginald Lousada Barrow. Dated 4th December 1918.
 Albert Edward McAuley Audsley. Dated 8th January 1919.
 Gilbert Keatinge. } Dated 5th March 1919.
 Gordon James Turnbull Walsh. } Dated 26th March 1919.
 George Edward King. Dated 2nd April 1919.
 Henry Sidney Boyd. Dated 2nd April 1919.

Second Lieutenants to be Lieutenants.

Gordon Hamilton Gunson. Dated 26th September 1918.
 Arthur Harry Ball. Dated 15th February 1919.
 David Anwyl Gregson. Dated 22nd March 1919.

*Infantry Branch.**Lieutenants to be Captains.*

Alfred Butler Cross. Dated 11th December 1918.
 Cyril Vincent Heron-Jones, M.C. Dated 8th January 1919.
 Herbert Henry Campbell-Shaw. Dated 17th January 1919.
 John Pitt Davies. Dated 22nd January 1919.
 John Fitzgerald Lee, V.D. Dated 5th February 1919.
 Norman Robert Shortt. Dated 12th February 1919.
 Harry Stewart Dempster.
 Archibald John McLellan.
 George Frederick Elliott.
 Dennis George Whigham-Teasdale, M.C. } Dated 5th March 1919.
 Robert Thomas Stuart Sneyd, M.C. Dated 19th March 1919.
 Edward William Lambert. Dated 25th March 1919.
 William Drummond Moylan.
 George Wilfred Harris.
 John Brown Reid.
 Frank Tyhurst Folkard. } Dated 26th March 1919.
 William Leslie Morgan. Dated 27th March 1919.
 John Maitland Salusbury-Trelawny, M.C.
 John Lewis Sale.
 William Joseph Ward.
 George Wright Norton Rose.
 Robert Henry Crisp.
 Henry John Darling. Dated 3rd April 1919.

*Second Lieutenants to be Lieutenants.**

Frederick Wood. Dated 28th March 1918.
 William Alfred Brooks Meese. Dated 29th May 1918.
 Clarence Edward Penny. Dated 30th May 1918.
 Charles Leonard Eaden.
 Percy James Rowlinson. } Dated 26th September 1918.
 James Wilson Craig
 Maurice Poynter Lancaster. Dated 31st October 1918.
 William Shearer. Dated 26th November 1918.
 Leslie Edward Lintott. Dated 28th November 1918.
 William Vincent Bumbreck. Dated 29th November 1918.
 James Davidson Clark. Dated 19th December 1918.
 Walter John Field.
 Frederick Llewellyn Harmer. } Dated 15th January 1919.
 Curtin McKenna. Dated 19th February 1919.
 Eric Erle English.
 John William Mackay. } Dated 1st March 1919.
 Frederick Herbert Capstick. Dated 15th March 1919.
 Robert George Purchase. Dated 16th March 1919.
 Frederick Wallis Luscombe. Dated 19th March 1919.
 Albert Edward Thomas Gibbs. Dated 19th March 1919.
 Dated 29th March 1919.
 Kenneth Mackenzie Gillie.
 Patrick Harland Burke.
 Robert William Pryde.
 Rodolphus Thomas Heselton.
 Walter Sherrard Smith.
 George Henry Woods.
 Edwin James Muddle Hudson.
 Lewis Henry Calogreedy.
 Stewart Young.
 Hubert Bruce Edwards.
 Stanley Edgar Cullen.
 William Henry Oscar Shortt.
 Harold Nelson.
 Wilfred John Kingsmill.
 Harry Stanley Hyde.
 William Owen.
 Harry Hewett.
 John Lewis Hubbard.

Charles Peroy Bentham.
 Reginald Arthur Shawe.
 Eric Richmond Moore.
 Charles Clyde Scott.
 Percy Edward Johnson.
 William Fredrick Venton.
 Percy Thomas Clarke.
 Alexander Henry Scott.
 David Edmond Gomme.
 Frederic Richard Swynnerton.
 Frederic Charles McMurray.
 Robert John Hibson.
 William James George.
 Aiden Kenneth Thompson.
 Ralph Hisco.
 Frank Hasold Dunn Test.
 Cyril Herbert Hoblin.

No. 676.—The promotion of Second Lieutenant (now Lieutenant) Victor Wallace Smith, M.C., Indian Army Reserve of Officers, notified in Army Department Notification No. 649, dated the 8th June 1918, is ante-dated to the 31st August 1915.

No. 677.—Captain William Henry Richard Clifford, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Major while employed as Divisional Recruiting Officer, Fyzabad. Dated 10th February 1919.

No. 678.—Lieutenant C. W. Gwynne, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Major while holding a special appointment. Dated 8th March 1919.

No. 679.—Lieutenant Sidney Bucklee Hauser, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while employed as Officer in Charge, War Gifts, Mesopotamia. Dated 5th February 1919.

No. 680.—Lieutenant W. R. Underwood, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Assistant Provost Marshal. Dated 10th February 1919.

No. 681.—Lieutenant Harold Birmingham Winter, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while in charge of the Clothing Depot, Madras. Dated 11th February 1919.

No. 682.—Lieutenant L. E. Walsh, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Assistant Embarkation Staff Officer. Dated 19th March 1919.

No. 683.—In Army Department Notification No. 380, dated the 21st February 1919, for "Indian Army Reserve of Officers" read "Indian Army".

INDIAN DEFENCE FORCE.

1st Bihar Light Horse.

No. 684.—The following promotion is made, subject to His Majesty's approval:—

Major to be Lieutenant-Colonel.

George Elliott Ilewheillen. Dated 2nd March 1919.

REGULAR FORCES.

No. 685.—The following acting promotions and relinquishments of acting rank are notified, subject to His Majesty's approval:—

Royal Horse and Royal Field Artillery.

• Second Lieutenant T. Parnell to be acting Captain (with pay and allowances as for a Lieutenant), while performing the duties of Adjutant of a brigade of Royal Field Artillery. Dated 1st January 1919, vice Lieutenant (acting Captain) L. R. Peace, vacat d.

Lieutenant (acting Captain) L. R. Peace relinquishes his acting rank on ceasing to perform the duties of Adjutant. Dated 1st January 1919.

Lieutenant G. S. Dyer to be acting Captain while performing the duties of Captain of a battery. Dated 1st February 1919, vice Lieutenant (acting Captain) R. Beverley, vacated with effect from the 17th January 1919.

Lieutenant (acting Captain) R. Beverley relinquishes his acting rank on ceasing to perform the duties of Captain of a battery. Dated 17th January 1919.

Lieutenant (acting Captain) J. Hill relinquishes his acting rank on ceasing to command an Ammunition Column. Dated 1st March 1919.

INFANTRY.

Territorial Force.

Prince Albert's (Somerset) Light Infantry.

Lieutenant (acting Captain) N. D. Blako relinquishes his acting rank of Captain on ceasing to command a company. Dated 2nd March 1919.

British Concentration Camps.

No. 686.—In Army Department Notification No. 382, dated the 22nd February 1919, so far as it relates to Captain W. B. Bucknall, for "The South Staffordshire Regiment" read "The General List."

INDIAN ARMY.

No. 687.—The following acting promotions and relinquishments of acting rank are notified, subject to His Majesty's approval:—

21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse).

Captain (acting Major) R. F. Lewis relinquishes his acting rank on ceasing to command a depot. Dated 10th February 1919.

26th King George's Own Light Cavalry.

Lieutenant H. L. Mostyn-Owen to be acting Captain while commanding a squadron. Dated 21st October 1918, vice Lieutenant (acting Captain) T. C. Chalmers, vacated with effect from the 6th October 1918.

Lieutenant (acting Captain) T. C. Chalmers relinquishes his acting rank on ceasing to command a squadron. Dated 6th October 1918.

Lieutenant E. J. W. Neakes to be acting Captain while commanding a squadron. Dated 4th October 1918, vice Captain B. H. O'Donnell, vacated with effect from the 19th September 1918.

Lieutenant R. K. Richardson to be acting Captain while commanding a squadron. Dated 25th December 1918, vice Lieutenant (acting Captain) H. L. Mostyn-Owen, vacated with effect from the 10th December 1918.

Lieutenant (acting Captain) H. L. Mostyn-Owen relinquishes his acting rank on ceasing to command a squadron. Dated 10th December 1918.

31st Duke of Connaught's Own Lancers.

Lieutenant (acting Captain) R. J. Corner relinquishes his acting rank on ceasing to command a squadron. Dated 1st March 1919.

13th Rajputs (The Shekhawati Regiment).

Lieutenant J. S. T. Andrews, attached, to be acting Captain while commanding a depot, from 20th January 1919 to 20th February 1919.

28th Punjabis.

Lieutenant (acting Captain) B. W. Williams relinquishes his acting rank on ceasing to command a company. Dated 29th January 1919.

Lieutenant E. W. Williams to be acting Captain while commanding a company. Dated 18th February 1919, vice Captain L. Collins, Indian Army Reserve of Officers, vacated with effect from the 3rd February 1919.

Lieutenant C. W. Stevens to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 8th March 1919, vice Lieutenant G. E. Tinney, vacated with effect from the 21st February 1919.

Lieutenant (acting Captain) G. E. Tinney relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 21st February 1919.

35th Sikhs.

Lieutenant (acting Captain) S. F. W. Matthews, attached, relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 21st December 1918.

Lieutenant R. A. Voit to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant, from 5th January 1919 to 14th February 1919 inclusive; vice Lieutenant (acting Captain) S. F. W. Matthews, vacated with effect from the 21st December 1918.

Lieutenant S. F. W. Matthews, attached, to be acting Captain while commanding a company, from 5th January 1919 to 14th February 1919, inclusive; vice Lieutenant H. W. Andrew, vacated with effect from the 21st December 1918.

3rd Eriopura Regiment.

Lieutenant (acting Captain) H. C. McClenaghan relinquishes his acting rank on ceasing to command a company. Dated 16th January 1919.

Lieutenant W. A. A. Evans to be acting Captain while commanding a company. Dated 22nd February 1919, vice Lieutenant (acting Captain) E. Robertson, vacated with effect from the 7th February 1919.

Lieutenant (acting Captain) E. Robertson relinquishes his acting rank on ceasing to command a company. Dated 7th February 1919.

61st King George's Own Pioneers.

Lieutenant B. M. Blackburn to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 2nd August 1918.

Second Lieutenant A. G. Milward to be acting Captain while commanding a company. Dated 2nd August 1918.

Second Lieutenant J. B. Kent to be acting Captain while commanding a company. Dated 2nd August 1918.

Second Lieutenant A. J. Raynor to be acting Captain while commanding a company. Dated 2nd August 1918.

Second Lieutenant (acting Captain) A. G. Milward relinquishes his acting rank on ceasing to command a company. Dated 29th August 1918.

Second Lieutenant A. G. Milward to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 30th August 1918, vice Lieutenant (acting Captain) B. M. Blackburn, vacated.

Lieutenant (acting Captain) B. M. Blackburn relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 29th August 1918.

Lieutenant B. M. Blackburn to be acting Captain while commanding a company. Dated 13th September 1918, vice Second Lieutenant (acting Captain) A. J. Raynor, vacated with effect from the 29th August 1918.

Second Lieutenant (acting Captain) A. J. Raynor relinquishes his acting rank on ceasing to command a company. Dated 29th August 1918.

Lieutenant I. J. Williams to be acting Captain while commanding a company. Dated 13th September 1918, vice Second Lieutenant (acting Captain) A. G. Milward, vacated with effect from the 29th August 1918.

Second Lieutenant A. J. Raynor to be acting Captain while commanding a company. Dated 13th September 1918, vice Second Lieutenant (acting Captain) J. B. Kent, vacated with effect from the 29th August 1918.

Second Lieutenant (acting Captain) J. B. Kent relinquishes his acting rank on ceasing to command a company. Dated 29th August 1918.

Lieutenant L. T. Stick to be acting Captain while commanding a company. Dated 30th October 1918, *vice* Second Lieutenant (acting Captain) A. J. Rayner, vacated with effect from the 15th October 1918.

Second Lieutenant (acting Captain) A. J. Rayner relinquishes his acting rank on ceasing to command a company. Dated 15th October 1918.

Second Lieutenant A. M. Thorn to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 16th October 1918, *vice* Second Lieutenant (acting Captain) A. G. Milward, vacated.

Second Lieutenant (acting Captain) A. G. Milward relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 15th October 1918.

67th Punjabis.

Lieutenant (acting Captain) A. Oates, D.S.O., relinquishes his acting rank on ceasing to command a company. Dated 8th March 1919.

70th Burma Rifles.

Second Lieutenant E. A. Hutton to be acting Captain while holding the appointment of Adjutant. Dated 27th February 1919, *vice* Lieutenant (acting Captain) C. R. P. Cooper, vacated with effect from the 18th February 1919.

Lieutenant (acting Captain) C. R. P. Cooper relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 12th February 1919.

80th Carnatic Infantry.

Lieutenant N. M. Chivers, M.C., to be acting Captain while commanding the Indian Detachment at the Pyinmana, Magwe Prisoners of War Working Camps. Dated 4th February 1919.

93rd Burma Infantry.

Lieutenant (acting Captain) W. M. B. Highley, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 29th January 1919.

Lieutenant D. Gillies Reyburn to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 13th February 1919, *vice* Lieutenant W. M. B. Highley, vacated with effect from the 29th January 1919.

103rd (Kolhapur) Mahratta Light Infantry.

Captain (acting Major) H. T. Craig relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 6th January 1919.

Second Lieutenant R. B. Gill, attached, to be acting Captain while commanding a company. Dated 22nd January 1919, *vice* Captain H. T. Craig, vacated with effect from the 7th January 1919.

Second Lieutenant E. D. F. Castle, attached, to be acting Captain while commanding a company. Dated 19th February 1919, *vice* Lieutenant (acting Captain) W. C. G. Norris, vacated with effect from the 4th February 1919.

Lieutenant (acting Captain) W. C. G. Norris relinquishes his acting rank on ceasing to command a company. Dated 4th February 1919.

Second Lieutenant K. J. N. Dutchie, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding appointment of Adjutant. Dated 31st January 1919, *vice* Lieutenant (acting Captain) G. L. Shipton, vacated.

Lieutenant (acting Captain) G. L. Shipton relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 31st January 1919.

116th Mahrattas.

Major H. L. Holmes, 122nd Infantry, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 22nd October 1918.

Major C. G. H. Henderson to be acting Lieutenant-Colonel while commanding a battalion. Dated 30th October 1918, *vice* Major (acting Lieutenant-Colonel) H. L. Holmes, vacated with effect from the 29th October 1918.

Major (acting Lieutenant-Colonel) H. L. Holmes relinquishes his acting rank on ceasing to command a battalion. Dated 29th October 1918.

Lieutenant A. W. Hasted, 118th Infantry, attached, to be acting Captain while commanding a company. Dated 16th October 1918.

Lieutenant J. Low, 114th Mahrattas, attached, to be acting Captain while commanding a company. Dated 20th October 1918.

Lieutenant A. S. Woodford, 110th Mahrattas, attached, to be acting Captain while commanding a company. Dated 27th October 1918.

Lieutenant J. W. G. Governton, 103rd Mahratta Light Infantry attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 20th October 1918.

119th Infantry (The Mooltan Regiment).

Captain (acting Major) M. Eccles, M.C., Commanding Depot 152nd Punjabis, retains his acting rank on transfer in a similar appointment, *vice* Major J. D'Oyly, vacated with effect from the 24th February 1919.

134th Duchess of Connaught's Own Baluchistan Infantry.

Major M. H. L. Morgan, D.S.O., 62nd Punjabis, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 3rd January 1919, *vice* Lieutenant Colonel E. F. Twigg, vacated with effect from the 19th December 1918.

130th King George's Own Baluchis.

Lieutenant C. C. H. Smith, Indian Army, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 9th February 1919, *vice* Lieutenant (acting Captain) F. M. Pugh, vacated with effect from the 25th January 1919.

Lieutenant (acting Captain) F. M. Pugh, Indian Army, relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 25th January 1919.

131st United Provinces Regiment.

Second Lieutenant A. H. Rootes, 6th Jat Light Infantry, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 16th December 1918, *vice* Second Lieutenant C. E. Elms, vacated with effect from the 1st December 1918.

Second Lieutenant (acting Captain) C. E. Elms, Indian Army Reserve of Officers, relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 1st December 1918.

159th Punjabis.

Captain (acting Major) G. D. Anderson relinquishes his acting rank on ceasing to command a depot. Dated 28th February 1919.

Lieutenant (acting Captain) E. P. Gildea relinquishes his acting rank on ceasing to hold the appointment of Adjutant of a depot. Dated 28th February 1919.

Lieutenant H. V. Highby to be acting Captain while commanding a company. Dated 28th February 1919, *vice* Lieutenant (acting Captain) F. A. Roper, vacated with effect from the 13th February 1919.

Lieutenant (acting Captain) E. A. Roper relinquishes his acting rank on ceasing to command a company. Dated 13th February 1919.

124th Labour Corps.

Temporary Lieutenant H. Williamson, Indian Army Reserve of Officers, to be acting Captain while commanding a Labour Corps. Dated 14th October 1918.

116th Labour Corps.

Second Lieutenant J. E. Barty, Indian Army Reserve of Officers, to be acting Lieutenant while holding the appointment of Adjutant of a Labour Corps. Dated 6th November 1918.

Combined Labour Corps Depot, Lucknow.

Second Lieutenant E. Terry, Indian Army Reserve of Officers, to be acting Lieutenant while holding the appointment of Quartermaster. Dated 9th October 1918.

Porter and Labour Corps.

Lieutenant W. Barnard, Indian Army Reserve of Officers, attached, to be acting Captain while commanding the Rest Camp, Dadar. Dated 17th December 1918, *vice* Lieutenant (acting Captain) A. H. Greening, Indian Army Reserve of Officers, attached, vacated with effect from the 2nd December 1918.

Lieutenant (acting Captain) A. H. Greening, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a Rest Camp. Dated 2nd December 1918.

Indian Garrison Companies.

Lieutenant W. H. Turton, Indian Army Reserve of Officers, Attached, to be acting Captain while commanding a company at Port Blair. Dated 26th December 1917.

APPOINTMENTS.**INDIAN ARMY.**

No. 688.—The undermentioned officers whose admission to the Indian Army on probation, was notified in Army Department Notifications No. 1795, dated the 26th October 1917, No. 262, dated the 8th February 1918, No. 823, dated the 26th April 1918, No. 948, dated the 10th May 1918, No. 1050, dated the 24th May 1918, No. 1193, dated the 7th June 1918,

No. 1688, dated 26th July 1918, No. 1950, dated the 30th August 1918, and No. 230, dated the 31st January 1919, are admitted to the Indian Army, with effect from the dates specified:—

Alford Hastings Heap Fewtrell. Dated 25th March 1919.
 Eric Robertson. Dated 25th March 1919.
 Herbert Homfray O'Leary. Dated 26th March 1919.
 Ross Cairns McCay, D.S.O. Dated 25th March 1919.
 Alan Stewart Vowles. Dated 25th March 1919.
 Russell Everard Banks. Dated 6th April 1918.
 Roderick Denis Greer. Dated 25th March 1919.
 Cyril Blomeley. Dated 25th March 1919.
 Kenneth Guy. Dated 25th March 1919.
 Eric Milne Moyes. Dated 25th March 1919.
 Cecil Herbert Speer. Dated 25th March 1919.
 George Henry Mauder, M.C. Dated 26th March 1919.
 Alwyn Francis Sydenham. Dated 25th March 1919.
 Sydney St. George Hare. Dated 25th March 1919.
 Robert Beresford Pawlett, M.C. Dated 25th March 1919.
 John Edward Lloyd, M.C. Dated 25th March 1919.
 Albert Henry James Ellis. Dated 25th March 1919.
 Hugh Charles Spencer Heath. Dated 6th May 1918.
 William Harvey Cecil Rainier. Dated 26th March 1919.
 Dennis Cawthorne Lalor. Dated 26th March 1919.
 Hubert Price. Dated 26th March 1919.
 William Augustus Trott, M.C. Dated 25th February 1919.
 Lewis Samuel Corbett Skinner. Dated 25th March 1919.
 Harold Hargreaves. Dated 25th March 1919.
 Frederick Harvey Butler. Dated 25th March 1919.
 Robert James MacIvor. Dated 25th March 1919.
 Justin Harold Connell. Dated 25th March 1919.
 Edward Arthur Iceton. Dated 26th March 1919.
 Reginald Thomas Field. Dated 26th March 1919.
 George Ross Stradhan. Dated 26th March 1919.
 Reginald George Burnell. Dated 12th January 1919.
 William Lee Wilson. Dated 25th March 1919.
 Frederick Graham. Dated 25th March 1919.
 William Rudolph. Dated 26th March 1919.
 Christopher Eric Pleydell Wilton. Dated 25th March 1919.

No. 689.—The following are appointed to the Indian Army on probation, subject to His Majesty's approval, with a view to permanent appointment, with effect from the dates specified:—

To be Captain.

* Lieutenant Gerald Ardiss Quayle, The Leicestershire Regiment, attached 125th Napier's Rifles. Dated 27th August 1918, but to rank from the 4th September 1918.

To be Lieutenants.

Lieutenant Graham Stewart Carettaire, Canadian Forces, attached 112th Infantry. Dated 29th July 1918, but to rank from the 4th September 1918.

Lieutenant Thomas Hastings Witherow, The Royal Irish Rifles, attached 98th Infantry. Dated 13th August 1918, but to rank from the 28th October 1918.

Lieutenant Keith Cyril Darlington Dawson, Australian Imperial Forces, attached 57th Wilde's Rifles (Frontier Force). Dated 25th March 1918, but to rank from the 17th November 1918.

Second Lieutenant Dudley Arthur Anthony De Freitas, The Gloucestershire Regiment, attached Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Cavalry). Dated 18th November 1918, but to rank from the 29th November 1918.

Lieutenant George Helson, Prince Albert's (Somerset Light Infantry), attached 123rd Outram's Rifles. Dated 13th October 1918, but to rank from the 3rd January 1917.

Captain William Harland Bunning, Australian Imperial Forces, attached 4th Gurkha Rifles. Dated 25th March 1918, but to rank from the 20th January 1917.

Lieutenant John Major Leslie Bostock, 2nd County of London Yeomanry, attached 11th King Edward's Own Lancers (Probyn's Horse). Dated 9th February 1919, but to rank from the 6th March 1917.

Lieutenant Noel Francis Bacon, M.C., Royal Horse Artillery, attached 11th King Edward's Own Lancers (Probyn's Horse). Dated 9th February 1919, but to rank from the 29th March 1917.

Lieutenant George Roy Fortune, The Northumberland Fusiliers, attached 8th Cavalry. Dated 23rd February 1919, but to rank from the 2nd April 1917.

Lieutenant Henry Guy Neville Ashbee, Army Service Corps, attached 25th Cavalry (Frontier Force). Dated 10th June 1918, but to rank from the 5th April 1917.

Lieutenant John Bright, The Dorsetshire Regiment, attached 22nd Punjabis. Dated 23rd February 1919, but to rank from the 26th May 1917.

*Has not forfeited nine months' seniority towards promotion.

Lieutenant Brian Cawes Riden, M.C., The Oxfordshire and Buckinghamshire Light Infantry, attached 129th Duke of Connaught's Own Baluchis. Dated 9th February 1919, but to rank from the 15th July 1917.

Lieutenant John William Milligan, The Royal Irish Rifles, attached 23rd Sikh Infantry. Dated 23rd February 1919, but to rank from the 6th October 1917.

Lieutenant Leonard Charles Osman, The Duke of Edinburgh's Wiltshire Regiment, attached 9th Bhopal Infantry. Dated 10th February 1919, but to rank from the 15th May 1918.

Lieutenant Archibald Gordon Le May, Machine Gun Corps, attached 61st King George's Own Pioneers. Dated 24th November 1918, but to rank from the 25th July 1918.

Lieutenant Samuel Paul Colquhoun, Princess Victoria's (Royal Irish Fusiliers), attached 7th Duke of Connaught's Own Rajputs. Dated 29th August 1918, but to rank from the 25th July 1918.

To be Second Lieutenants.

Second Lieutenant James Hobson, Machine Gun Corps, attached 22nd Punjabis. Dated 9th February 1919, but to rank from the 27th March 1918.

Second Lieutenant Donald Maclean, M.C., The King's Own (Royal Lancaster Regiment), attached 4th Prince Albert Victor's Rajputs. Dated 7th September 1918, but to rank from the 1st May 1918.

Second Lieutenant Lionel Carter, The Duke of Edinburgh's (Wiltshire Regiment), attached 68th Punjabis. Dated 23rd February 1919, but to rank from the 28th February 1918.

Second Lieutenant Alan Wheater, The Prince of Wales's Volunteers (South Lancashire Regiment), attached 124th Duchess of Connaught's Own Baluchistan Infantry. Dated 23rd February 1919, but to rank from the 28th February 1919.

Second Lieutenant Frederick William Barkley, Princess Charlotte of Wales's (Royal Berkshire Regiment), attached 36th Sikhs. Dated 10th February 1919, but to rank from the 26th March 1919.

No. 690.—In Army Department Notification No. 1116, dated the 31st May 1918, against the name of Matthew John Clarke for "16th February 1917" read "2nd September 1916".

No. 691.—In Army Department Notification No. 1518, dated the 12th July 1918, against the name of Ewen MacKay Bland for "7th February 1917" read "7th January 1917".

No. 692.—The following corrections are made to Army Department Notification No. 2676, dated the 16th November 1918:—

Against the name of	Hector Wagstaffe for "9th March 1917" read "19th June 1916." Joseph Edward Thomas Catron, M.C., for "24th May 1916" read "14th May 1916."
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No. 693.—The following officer is admitted to the Indian Army from the Indian Army Reserve of Officers, subject to His Majesty's approval, with effect from the date specified:—

To be Lieutenant.

Herbert Valentine Geary, M.C., attached 69th Punjabis. Dated 15th January 1919 but to rank from the 24th September 1916.

INDIAN MEDICAL SERVICE.

No. 694.—Dhanjibhoy Pestonji Sethna, M.D., L.M.R.C.P., is granted, subject to His Majesty's approval, the temporary honorary rank of Captain while employed in the Colaba War Hospital, Bombay. Dated 6th January 1919.

INDIAN ARMY RESERVES.

No. 695.—The following officers are admitted to the Indian Army Reserve of Officers, subject to His Majesty's approval:—

Cavalry Branch.

To be Lieutenants.

Harry Harris, The King's (Liverpool) Regiment, attached 21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse). Dated 30th June 1918, but to rank from the 19th May 1918.

William Emrys Howell, 2nd Dragoon Guards (Queen's Bays), attached 10th Duke of Cambridge's Own Lancers (Hodson's Horse). Dated 29th August 1918, but to rank from the 1st May 1918.

To be Second Lieutenants.

Gordon Hamilton Gunson, General List, attached 23rd Cavalry (Frontier Force). Dated 23rd January 1918, but to rank from the 26th September 1917.

David Anwyl Gregson, General List, attached 25th Cavalry (Frontier Force). Dated 1st June 1918, but to rank from the 22nd March 1918.

*Infantry Branch.**To be Lieutenants.*

George Wilson Smith, The York and Lancaster Regiment, attached 102nd King Edward's Own Grenadiers. Dated 4th September 1918, but to rank from the 13th November 1915.

William George Handcock, The Royal Army Service Corps, attached Supply and Transport Corps. Dated 25th September 1917, but to rank from the 25th March 1916.

Ernest Henry Marshall Wood, The Royal Army Service Corps, attached Supply and Transport Corps. Dated 18th January 1918, but to rank from the 16th August 1916.

Andrew Romilly Langlands, The Royal Scots (Lothian Regiment), attached 154th Indian Infantry. Dated 1st June 1918, but to rank from the 2nd December 1916.

Daniel Herbert Lee, The Prince of Wales's Own (West Yorkshire Regiment), attached 12th Pioneers (The Kelat-i Ghilzie Regiment). Dated 26th March 1918, but to rank from the 29th December 1916.

Eldred Merwin Montgomery, Princess Victoria's (Royal Irish Fusiliers), attached 102nd King Edward's Own Grenadiers. Dated 10th March 1918, but to rank from the 28th February 1918.

To be Second Lieutenants.

Frederick Wood, The Duke of Wellington's (West Riding Regiment), attached 105th Mahratta Light Infantry. Dated 13th January 1915, but to rank from the 28th March 1917.

William Alfred Brooks Meese, The Royal Warwickshire Regiment, attached 122nd Rajputana Infantry. Dated 22nd September 1917, but to rank from the 29th May 1917.

Clarence Edward Penny, The King's Own (Yorkshire Light Infantry), attached 24th Punjabis. Dated 4th December 1917, but to rank from the 30th May 1917.

Percy James Rowlinson, General List, attached 46th Punjabis. Dated 23rd January 1918, but to rank from the 26th September 1917.

James Wilson Craig, General List, attached 81st Pioneers. Dated 23rd January 1918, but to rank from the 26th September 1917.

Maurice Poynter Lancaster, General List, attached 105th Mahratta Light Infantry. Dated 9th February 1918, but to rank from the 31st October 1917.

William Shearer, General List, attached 70th Burma Rifles. Dated 23rd January 1918, but to rank from the 26th November 1917.

Leslie Edward Lintott, General List, attached 91st Punjabis (Light Infantry). Dated 1st February 1918, but to rank from the 25th November 1917.

William Vincent Dumbreck, General List, attached 2nd Queen Victoria's Own Rajput Light Infantry. Dated 26th March 1918, but to rank from the 28th November 1917.

James Davidson Clark, General List, attached Supply and Transport Corps. Dated 26th March 1918, but to rank from the 19th December 1917.

William Frederick Smallman, General List, attached 43rd Etinpur Regiment. Dated 27th August 1918, but to rank from the 29th May 1918.

Harry Bunt, General List, attached 15th Ludhiana Sikhs. Dated 11th September 1918, but to rank from the 15th June 1918.

George Wilson Putnam, General List, attached 46th Punjabis. Dated 6th September 1918, but to rank from the 19th June 1918.

No. 696.—The undermentioned are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval:—

*Infantry Branch.**To be Second Lieutenants.*

Percy William Attridge. Dated 13th December 1918.

Leslie Robert George Bowman. Dated 15th February 1919.

David Taylor Frost. Dated 15th February 1919.

No. 697.—Richard William Downing is appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval, as Second Lieutenant, with the temporary rank of Lieutenant. Dated 3rd April 1917.

INDIAN DEFENCE FORCE.

1st Bihar Light Horse.

No. 698.—The undermentioned gentleman is granted a temporary commission, subject to His Majesty's approval.

To be Major.

George Elliott Llewellyn. Dated 1st April 1917.

8th (V.) United Provinces Horse.

No. 699.—The undermentioned gentleman is granted a temporary commission, subject to His Majesty's approval.

To be Second Lieutenant.

Hugh Stuart Crosthwaite. Dated 6th February 1919.

15th Bombay Battalion.

No. 700.—The undermentioned gentleman is granted a temporary commission, subject to His Majesty's approval.

To be Second Lieutenant.

Arthur Hincholiffe. Dated 1st April 1917.

DISMISSELS, REMOVALS AND DISCHARGES.**INDIAN MEDICAL SERVICE.**

No. 701.—Subject to His Majesty's approval, the services of temporary Lieutenant Madhusudan Babaji Mandhle are dispensed with, with effect from the 9th March 1919.

RESIGNATIONS.**INDIAN DEFENCE FORCE.**

1st Bihar Light Horse.

No. 702.—Lieutenant-Colonel Victor North Hickley, C.I.E., V.D., A.D.C., resigns his commission, subject to His Majesty's approval. Dated 1st March 1919.

RETIREMENTS.**INDIAN MEDICAL SERVICE.**

Bengal Establishments.

No. 703.—Subject to His Majesty's approval, Lieutenant-Colonel Frederic Pinson Maynard, M.B., F.R.C.S., Bengal (superannuated), is permitted to retire from the service, with effect from the 10th March 1919.

No. 704.—Subject to His Majesty's approval, Lieutenant-Colonel Selby Horrist Henderson, M.B., Bengal (superannuated), is permitted to retire from the service, with effect from the 31st March 1919.

REWARDS.

No. 705.—With the approval of the Right Hon'ble the Secretary of State for India, the Governor General in Council is pleased to sanction, under the provisions of paragraph 170, Army Regulations, India, Volume II, the special promotion of the undermentioned officers and warrant officers of Indian Army Departments, in recognition of their services in India in connection with the war:—

With effect from the 1st January 1918.—

Ordnance Department—Northern Army.

Conductors William Charles Sullivan, Albert Norbury and Oswald Miles Godbold to be Assistant Commissaries, with the honorary rank of Lieutenant, subject to His Majesty's approval.

Public Works Department—Bombay.

Conductor Thomas Henry Naughton to be Assistant Commissary with the honorary rank of Lieutenant, subject to His Majesty's approval.

Military Works Services and Public Works Department.

Assistant Commissary and Honorary Lieutenant Henry Hewitt Stuart to be Deputy Commissary with the honorary rank of Captain, subject to His Majesty's approval. Conductor James Norman Smith to be Assistant Commissary with the honorary rank of Lieutenant, subject to His Majesty's approval.

Barrack Department—Punjab-Bengal.

Conductor George Fisher to be Assistant Commissary with the honorary rank of Lieutenant, subject to His Majesty's approval.

India Miscellaneous List.

Assistant Commissary and Honorary Lieutenant Joseph Elliott to be Deputy Commissary with the honorary rank of Captain, subject to His Majesty's approval.

With effect from the 29th May 1918—

Supply and Transport Corps—Bengal.

Deputy Commissary and Honorary Captain Thomas William Lloyd to be Commissary with the honorary rank of Major, subject to His Majesty's approval.

With effect from the 1st July 1918—

Ordnance Department—Northern Army.

Conductor James Henderson to be Assistant Commissary with the honorary rank of Lieutenant, subject to His Majesty's approval.

Ordnance Department—Southern Army.

Conductor William Mogford Smith to be Assistant Commissary with the honorary rank of Lieutenant, subject to His Majesty's approval.

Supply and Transport Corps—Bengal.

Conductor George Brown to be Assistant Commissary with the honorary rank of Lieutenant, subject to His Majesty's approval.

India Miscellaneous List.

Deputy Commissary and Honorary Captain Thomas Francis Salmon to be Commissary with the honorary rank of Major, subject to His Majesty's approval.

With effect from the 5th August 1918—

Barrack Department—Punjab-Bengal.

Assistant Commissary and Honorary Lieutenant Henry Austin Mooney to be Deputy Commissary with the honorary rank of Captain, subject to His Majesty's approval.

With effect from the 12th October 1918—

Military Works Services and Public Works Department.

Deputy Commissary and Honorary Captain William Thomas Gell to be Commissary with the honorary rank of Major, subject to His Majesty's approval.

PART B.

APPOINTMENTS.

No. 706.—Lieutenant C. W. Gwynne, Indian Army Reserve of Officers, is appointed Secretary, Indian Soldiers' Board, with effect from the 6th March 1919.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 707.—On his release from military duty the services of Major E. G. S. Trotter, Indian Army, Supernumerary List, are placed at the disposal of the Government of Bombay for employment as a Cantonment Magistrate with effect from the date on which he assumes the duties of Cantonment Magistrate, Deolali.

No. 708.—The services of Lieutenant-Colonel H. de V. Harcourt, Indian Army, Supernumerary List, are placed at the disposal of the Government of the United Provinces, for employment as a Cantonment Magistrate with effect from the date on which he is relieved of his duties as Cantonment Magistrate, Deolali.

No. 709.—On release from military duty the services of Major H. P. Pott, Indian Army, are placed at the disposal of the Honourable the Agent to the Governor General in Central India for employment as Cantonment Magistrate with effect from the date on which he assumes charge of the Cantonment Magistracy of Neemuch.

PERSONAL STAFF.

No. 710.—The Viceroy and Governor General has been pleased to make the following appointment in His Excellency's Bodyguard, with effect from the 11th March 1919.

To be Adjutant.

Captain G. B. Harvey, 5th Cavalry.

APPOINTMENTS AND PROMOTIONS.

INDIAN ARMY.

No. 711.—The honorary rank of Jemadar is conferred, on retirement, on No. 2120 Dafadar Prem Singh, 12th Cavalry, with effect from 26th March 1919.

No. 712.—The following promotions are made :—

3rd Skinner's Horse.

Risaldar Sobha Singh to be Risaldar-Major, with effect from the 16th January 1919; vice Balwant Singh, Sardar Bahadur, transferred to the pension establishment.

6th King Edward's Own Cavalry.

Ressaidars Amir Singh and Bachittar Singh to be Risaldars, Jemadar Shiv Bhoo and Arjan Singh to be Ressaidars, with effect from the 24th September 1918; Kot-Dafadar Washdeo Singh to be Jemadar, with effect from the 2nd October 1918, the latter to be ante-dated, without pay and allowances, to the 18th July 1918; to complete the establishment.

29th King George's Own Light Cavalry.

Risaldar Lakhpat Singh to be Risaldar-Major, with effect from the 25th October 1918; to complete the establishment.

36th Jacob's Horse.

Jemadar Akhtar Munir Khan to be Ressaidar, with effect from the 28th July 1918; Jemadar Sucha Singh to be Ressaidar, with effect from the 3rd September 1918; Kot-Dafadar Daswunda Singh to be Jemadar, with effect from the 14th September 1918; Kot-Dafadar Gurmukh Singh and Jahan Khan to be Jemadars, with effect from the 24th September 1918; Kot-Dafadar Ghulam Sarwar Khan to be Jemadar, with effect from the 6th October 1918; Dafadar Maluk Khan to be Jemadar, with effect from the 11th October 1918; to complete the establishment.

No. 207 Machine Gun Company.

Havildar Sundar Singh (25th Mountain Battery) to be Jemadar, with effect from the 23rd October 1918; to complete the establishment.

10th Jats.

Jemadar Balwant Singh to be Subadar, with effect from the 9th December 1918; to complete the establishment.

41st Dogras.

Subadar Sundar Singh, *Balwala*, to be Subadar-Major, with effect from the 2nd February 1919; vice Mehar Singh, *Balwala*, I.D.S.M., transferred to the pension establishment.

1-6th Hazara Pioneers.

Jemadar Ali Junna to be Subadar, with effect from the 26th November 1918; Jemadar Rahmatullah to be Subadar, with effect from the 27th November 1918; Company-Havildar-Major Ibrahim to be Jemadar, with effect from the 26th November 1918; Company-Havildar-Major Muhammad Hussain to be Jemadar, with effect from the 27th November 1918; to complete the establishment.

151st Infantry.

Jemadar Bhela Singh to be Subadar, with effect from the 27th September 1918; Jemadar Munshi Ram to be Subadar and Havildar Chaudri to be Jemadar, with effect from the 1st October 1918; to complete the establishment.

2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

Quartermaster-Havildar Ram Sing Thapa to be Jemadar, with effect from the 24th September 1918; to complete the establishment.

3rd Queen Alexandra's Own Gurkha Rifles.

Jemadars Dhanu Gurung, Shaisher Thapa, Tulbar Pun and Bhimraj Gharti to be Subadars, with effect from the 22nd November 1917; to complete the establishment.

42nd Deori Regiment.

No. 713.—Army Department Notification No. 519, dated the 7th March 1919, in so far as it relates to this unit, is hereby cancelled and the following substituted:—

Jemadar Dhaunkal Singh to be Subadar, with effect from the 11th May 1918; Jemadar Mahadewa to be Subadar, with effect from the 29th August 1918; Jemadar Bajranga to be Subadar, with effect from the 5th September 1918; Jemadar Gopi to be Subadar, with effect from the 21st September 1918; Jemadar Sedu to be Subadar, with effect from the 24th October 1918; Jemadar Unrao Singh to be Subadar, with effect from the 7th November 1918; Colour-Havildar Hardewa to be Jemadar, with effect from the 23rd July 1918; Havildar Abbas Khan to be Jemadar, with effect from the 29th August 1918; Havildar Bhura to be Jemadar, with effect from the 5th September 1918; Colour-Havildar Dalip Singh to be Jemadar, with effect from the 21st September 1918; Colour-Havildar Bhur Singh to be Jemadar, with effect from the 24th October 1918; to complete the establishment.

No. 714.—Jemadar Bidhi Chand, 25th Cavalry (Frontier Force), appointed on probation in Army Department Notification No. 520, dated the 12th May 1916, is confirmed in that rank, with effect from the 29th January 1919.

PROMOTIONS.**CANTONMENT MAGISTRATES' DEPARTMENT.**

No. 715.—Major K. E. Anderson, Indian Army, is granted increased staff pay at the rate of Rs. 500 per mensem, with effect from the 7th April 1919.

INDIAN MEDICAL DEPARTMENT,
SUB-ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 716.—2nd class Sub-Assistant Surgeon, No. 1196 Diwan Singh, to be 1st class Sub-Assistant Surgeon, with effect from the 20th December 1918.

MILITARY WORKS SERVICES AND PUBLIC WORKS DEPARTMENT, INDIA.

No. 717.—Sub-Conductor (supernumerary Conductor) Richard Everard, Military Works Services, is absorbed as Sub-Conductor, vice Sub-Conductor Cornelius O'Connor Casey, Military Works Services, remanded to regimental duty, with effect from the 21st January 1919.

BARRACK DEPARTMENT, PUNJAB-BENGAL.

No. 718.—Sub-Conductor Thomas Moore Gregory to be Conductor, and Supernumerary Sub-Conductor David Stobie is absorbed as a Sub-Conductor; vice Conductor William Willis borne supernumerary in his rank and grade; with effect from the 14th February 1919.

No. 719.—Sub-Conductor Frank Percival Knight to be Conductor, and Staff-Sergeant William Moore to be Sub-Conductor; vice Conductor Frank Lewis Tilley deceased; with effect from the 15th February 1919.

CANTONMENT—REGULATIONS.

No. 720.—In exercise of the powers conferred by section 23 of the Cantonments Act, 1910 (XV of 1910), and in modification of the notification of the Government of India in the Army Department No. 192, dated the 1st March 1912, the Governor General in Council is pleased to make the following amendments, being adaptations of sections 188 and 195 of the Punjab Municipal Act, 1911 (III of 1911), in the Cantonment Code, 1912, namely:—

(1) For clause (a) of section 174 of the said Code the following clause shall be substituted namely:—

“(a) render licenses necessary within the Cantonment for the proprietors or drivers of vehicles, boats, animals kept or plying for hire, for persons working as job porters for the conveyance of goods, for animals or vehicles let out on hire, and for persons impelling or carrying such vehicles, and fix the fees payable for such licenses and the conditions on which they are to be granted and may be revoked, and”;

2. In clause (b) of section 174 of the said Code

(i) after the word “leads” where it first occurs the words “or persons” shall be inserted, and

(ii) after the word “leads” where it occurs for the second time the words “or to impel or carry such conveyances” shall be inserted.

FIELD OPERATIONS.

No. 721.—The following despatch by His Excellency General Sir Charles Carmichael Monroe, G.C.B., G.C.M.G., Commander-in-Chief, India on the minor military operations undertaken from March 1917 to May 1918 on the North-West Frontier of India and elsewhere in the Indian Empire including Aden, also in South and South East Persia, is published for general information:—

ARMY HEADQUARTERS, INDIA.

Dated Simla, the 13th September 1918.

From

THE COMMANDER-IN-CHIEF IN INDIA,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

ARMY DEPARTMENT.

Sir,

1. In continuation of my despatch, dated 23rd July 1917, on the minor military operations undertaken, up to the 31st March 1917, on the North-West Frontier of India, and elsewhere in the Indian Empire, including Aden, and in South and East Persia, I have the honour to submit the following despatch, which deals with operations subsequent to the above date up to the 31st May 1918. They are described in the following order:—

- (i) Aden.
- (ii) Bushire.
- (iii) South Persia.
- (iv) East Persia.
- (v) North-West Frontier.
- (vi) Protection of Indian Coasts.

(i) *Aden*.—During the period under review the rôle assigned to the Aden Field Force has continued as previously defined, *i.e.*, to keep up an active defence and harass the Turks. This latter purpose has been consistently carried out.

Constant reconnaissances and minor operations, on occasion leading to sharp fighting, have taken place. The most important encounter occurred on the 5th January when our infantry occupied Hatun and Jibir and pushed on to occupy positions about one mile north of those places. The cavalry operated south-east of Fiyush and the whole of our artillery was moved out in support.

Although large Turkish reinforcements were seen advancing no counter-attack was delivered until our withdrawal commenced, when the enemy endeavoured to envelop both flanks of the main column. This attack was successfully met.

In December 1917 a unit of the R. E. C. was added to the Aden Force and aeroplanes co-operated successfully with the troops.

The Royal Navy has afforded valuable help throughout in maintaining the active defence of Aden and in connection with the defence of the defended port.

(ii) *Bushire*.—The Khans of the Bushire Hinterland have maintained a hostile attitude throughout the period under review, necessitating constant vigilance on the part of the Bushire Garrison.

No active operations, however, have taken place.

(iii) *South Persia*.—Since the establishment of the mission under Sir Percy Sykes, K.C.I.E., C.M.G., at Shiraz the organisation of the Persian Force, known as the South Persia Rifles, has continued in the provinces of Kerman and Fars and at Bandar Abbas.

During the period under review portions of the forces, British and Persian, under Sir P. Sykes were in action on the following occasions :—

(a) On the Shiraz-Ispahan road. Several successful punitive operations were carried out during 1917 against robber bands and raiders. During January and February 1918 operations against the Mishmasts and Meshedi Jani Khan Arabs were successful in inflicting punishment for lawlessness and in restoring order.

(b) On the Shiraz-Kerman road in June 1917 an attack by raiders on a detachment of regular troops at Doh Chah was punished with a loss to the Persians of 10 killed.

(c) In the area lying between Yezd and Shiraz continual attacks on caravans on the main trade routes rendered it necessary to carry out punitive measures against the Lashani, Tutaki and Charrahi tribes.

These operations were carried out successfully with the desired result.

In addition to the more important operations referred to above, a number of minor enterprises against robbers and raiders were undertaken with success.

(iv) *East Persia*.—In the early stages of the period under review the withdrawal of regular troops from the north of Robat was undertaken with a view to their greater concentration.

On the 18th May 1917 the command of the Sistan Force was taken over from Brigadier-General C. O. Tanner by Lieutenant-Colonel, now Brigadier-General, G. A. Dale, C.M.G.

In January 1918 in consequence of the Russian withdrawal from North-East Persia it was decided to extend the British Cordon so as to include the Birjand-Mashed line. Reinforcements were despatched from India, and on the 1st February 1918 the force was constituted the Eastern Persian Cordon Field Force.

The expansion of the Sistan Levies was also sanctioned and has been taken in hand.

(v) *Operations on the North-West Frontier*.—During the period under review important operations were undertaken against the Mahsuds in Waziristan during the months of March to August 1917, and to deal with a rising of the Marri and Khetran tribes from February to May 1918.

The former operations have been dealt with in a separate despatch.

The Marri operations are referred to hereafter.

The Mehmud blockade referred to in my last minor operations despatch of the 23rd July 1917 was brought to a successful conclusion in July 1917, the Mehmud tribes submitting to Government terms.

Apart from the above, the activity of the troops on the frontier has been confined to dealing with trans-border raiders.

In this connection, the most important action occurred on December 31st, 1917, in the Bannu district. A band of 16 Khost raiders was surrounded by a small force of regulars and Frontier Constabulary. The raiders fought resolutely, but were eventually all killed, with a loss to our troops of 3 killed and 10 wounded.

Baluchistan.—Unrest in the Zhob district, which was due to the outbreak of trouble in Waziristan, necessitated the reinforcement of Fort Sandeman from May to July 1917. During this period the regular troops in this area, as well as the men of the Zhob Militia, did much useful work and were called upon to endure much hardship and privation owing to the intense heat.

In the early part of 1918 general unrest among the Marri tribes culminated in an unsuccessful attack on Gumbaz fort on the night of the 19th-20th February. The attack was made by some thousand Marris and was pressed with considerable determination, a number of tribesmen actually entering the fort. The casualties inflicted on the enemy were heavy, 77 dead and wounded Marris being counted on the morning of the 20th.

The necessity for undertaking punitive operations was accepted in consequence of further acts of hostility, including the burning of Government buildings at Kchlu.

Operations were carried out under the orders of Lieutenant-General R. Wapshare, C.B., C.S.I., by the simultaneous movement of two columns, which had been concentrated in the first place at Duki and Rakhni. The Duki force was commanded by Brigadier-General (now Major-General) T. H. Hardy and the Rakhni or Doca Ghazi Khan column by Brigadier-General P. J. Miles.

On the 15th March an enemy attack on Fort Munro was repulsed with a loss to them of 21 killed and wounded.

The advance into Khetran territory was practically unopposed and a cessation of destructive operations against the Khetrans was ordered at the end of March, as the majority of the sections and sub-sections had surrendered. On the 3rd April, at Hadb, the Duki force encountered the enemy estimated at about 1,200. Our troops attacked with great determination and forced the enemy to retire, leaving 70 dead on the ground.

The Duki force subsequently occupied Kahan, the Marri capital, without further opposition.

The Marri Nawab and tribal headmen submitted unconditionally to Government terms, which were announced at Kahan on 2nd, and to the Khetrans at Barkhan on 7th May.

In reporting on the operation, Lieutenant-General Wapshare, C.B., C.S.I., drew attention to the able assistance rendered to him by the Hon'ble Mr. Dobbs, C.S.I., C.I.E., I.C.S., Agent to the Governor General in Baluchistan, and commanded General T. H. Hardy and General P. J. Miles for the manner in which they carried out the operations with which they were entrusted.

General Wapshare also expressed his thanks to His Highness the Khad of Kalat and others who contributed towards the comfort of the troops by sending gifts, which were much appreciated.

During the early part of the operations the troops were called upon to endure much hardship, due to having to bivouac without tents in the rain and cold—which was at times intense. Then, before the troops were finally withdrawn, the approach of the hot weather caused the temperature to rise to as high as 110 in the shade. These hardships, however, were willingly and cheerfully borne and the soldierly spirit of the troops throughout was excellent.

The Royal Air Force was seriously handicapped by engine troubles and bad weather. Nevertheless, and despite the difficulty of flying over mountainous country, the traditions of that service were upheld to the full.

(v) *Protection of Indian coasts.*—Measures have been taken for the due protection of Indian coasts and defended ports. This has involved constant labour and vigilance on the part of defended port commanders, their staffs and troops.

I am much indebted in this connection to the valuable advice and assistance which has always been readily afforded to me by the Naval Commander-in-Chief, East Indies.

I have the honour to be,

SIR,

Your obedient servant,

C. C. MONRO, General,
Commander-in-Chief in India.

FURLough AND LEAVE.

No. 722.—Mr. S. V. Haldipur, B.A., LL.B., Legal Assistant to the Judge Advocate General in India, is granted privilege leave for three months under the provisions of Articles 246 and 260, Civil Service Regulations; with effect from the 18th December 1918 or from such subsequent date as he may have availed himself of it.

JUDICIAL.

No. 723.—In exercise of the powers conferred by section 5 of the Registration Ordinance 1917, read with the Indian Defence Forces Act, 1917 (III of 1917), the Governor-General in Council is pleased to direct that the following amendment shall be made in the Registration Rules, 1917, published with the notification of the Government of India in the Army Department No. 160, dated the 2nd February 1917, as subsequently amended, namely:—

In clause (1) of rule 6, for the words "notify the registration authority of such change" the following shall be substituted:—

"notify the registration authority whose jurisdiction he leaves of such change; thereupon such registration authority shall make the necessary alterations in his register and shall communicate the same to the registration authority within whose jurisdiction such person goes to reside".

No. 724.—The following draft of a notification which it is proposed to issue in exercise of the powers conferred by clause (2) of section 24 of the Cantonments Act, 1910 (XV of 1910), is published as required by sub-section (1) of section 25, of the said Act for the information of persons likely to be affected thereby. Notice is hereby given that the draft will be taken into consideration by the Governor General in Council on or after the 21st April 1919.

Any objections or suggestions which may be received from any person with respect to the draft before that date will be considered by the Governor General in Council.

Draft.

In exercise of the powers conferred by clause (2) of section 24 of the Cantonments Act, 1910 (XV of 1910), the Governor General in Council is pleased to make the following amendment to the Cantonment Code, 1912, namely :—

In section 264 (1) of the said Code for the word 'notification' the words 'general or special order' shall be substituted.

No. 725.—The following corrections are made in Army Department Notification No. 457, dated the 28th February, 1919 :—

In line 3 of clause (i), read "or" for "of" between the words "school" and "other."

In line 1 of clause (ii), read "of" for "or" between the words "heading" and "Form A."

In line 3 of clause (ii), read "cases" for "case" between the words "in" and "of land."

No. 726.—Under paragraphs 52 and 53 of the Regulations under the Regimental Debts Act 1893, notice is hereby given :—

First.—That information has been received by me of the deaths of the officers named and described in the subjoined table.

Secondly.—That there have been received by me, as the surplus of their respective properties, the amounts set opposite their respective names in the same table.

Thirdly.—That all claims by creditors against the properties of the deceased are to be lodged with the official referred to in the column of remarks within two calendar months from the date of this notice.

Rank and name.	Corps or Department.	Place of death.	Date of death.	Testate or intestate.	Amount of surplus.	REMARKS.
Captain James Ferguson.	Royal Army Medical Corps.	Quetta ...	9th October 1918.	Intestate ...	Rs. A. P. 7,120 1 10	Secretary to the Government of India, Army Department.
Lieutenant L. G. Cogan.	153rd Punjabis ...	Ahmednagar	7th October 1918.	Intestate ...	1,390 5 11	
Second Lieutenant R. L. Stewart.	No. 1 British Mountain Artillery Brigade.	Agra ...	18th October 1918.	Not known	236 4 0	
Lieutenant J. F. Lay.	Indian Army Reserve of Officers, attached 67th Punjabis.	Bawalpindi	28th October 1918.	Intestate ...	653 4 11	Administrator General, Punjab.

MEDICAL.

No. 727.—In supersession of the notification of the Government of India, Military (Medical) Department, No. 477, dated the 22nd May 1903, the Governor General in Council is pleased to publish the following rules under which certificates of age and nationality will be issued to natives of India who are candidates for the examinations for the Indian Medical Service held in England :—

General Rules applicable to all candidates.

I. A candidate for admission to compete in England for the Indian Medical Service is required, before leaving India, to obtain a certificate of age and nationality signed, should he be a resident in British India, by the Secretary to Government of the Province, or the Commissioner of the Division, within which his family resides; or, should he reside in a Native State, by the highest Political Officer accredited to the State in which his family resides.

Note.—In the case of a candidate who has proceeded to England without obtaining a certificate, the certificate may be granted to his father or guardian, provided that the latter produces the requisite evidence, and, when making the application,

II. In order to obtain a certificate, a candidate is required, if resident in British India, to prove the date and place of his birth before the Magistrate of the district in which his family resides or, if resident in a Native State, before the Political Officer of the State in which his family resides.

III. A candidate must, if resident in British India, signify to the Secretary to Government of the Province, or the Commissioner of the Division, in which his family resides, his desire to compete, not less than three months before the date on which he proposes to go to England. If resident within a Native State, he must signify his desire in like manner to the highest Political Officer accredited to the State within which his family resides. The officer to whom the application is made shall forward it for the purpose of inquiry to the Magistrate of the district or Political Officer of the State in which the applicant's family resides.

IV. The Magistrate or Political Officer to whom such application has been forwarded shall call upon the candidate to appear and give evidence of the date and place of his birth, and of his nationality, within one month. He will carefully examine into the value of the evidence given, and forward a summary of it, with certified copies of all documents tendered, and his comments and opinion, to the officer who forwarded the application to him for inquiry.

V. The documentary evidence which a candidate may be expected to produce comprises—

- (a) The horoscope.
- (b) Family books.
- (c) Tradesmen's account books showing entries relating to the birth.
- (d) The record of admission in the registers of the school in which the candidate was educated, and the record of the candidate's age at various periodical school examinations.
- (e) If the candidate is matriculated, a certified copy of his application to the Registrar.

Oral testimony of persons acquainted with the candidate's family, or otherwise able to give relevant evidence, will also be taken; and the candidate is required to comply, to the best of his power, with any requisition the Magistrate or Political Officer, as the case may be, may make in order to clear up any doubt as to the purport of the documentary proof.

VI. Any declaration of age made after the application of these rules on the occasion of seeking admission to any university examination, educational institution, or Government office, or otherwise recorded in a formal and deliberate manner, will be taken as conclusive evidence in disproof of the subsequent assertion by the same person that he is of different age to that so declared or recorded.

Rules to apply to candidates born in His Majesty's Dominions.

VII. Where the date and place of birth have been formally registered in a register kept by any public officer in British India, an extract from the register, duly certified by the proper official, shall be accepted as sufficient proof of the date and place of birth.

VIII. In the case of a candidate who and whose father were born in His Majesty's Dominions—

If the Secretary to Government, Commissioner of a Division, or the highest Political Officer accredited to the State, as the case may be, is satisfied by the papers submitted, he will issue a certificate in the following form, setting out the nature of the evidence produced by the candidate :—

I hereby certify that , who is a candidate for the Indian Medical Service, has submitted the proofs of his birth, detailed below, and has satisfactorily shown that he was actually born on or about the date stated, viz., the day of 19..... at a place within His Majesty's Dominions. His father was not born outside His Majesty's Dominions.

*(Here enter details.)

IX. In the case of a candidate who, or whose father was not born within His Majesty's Dominions (excluding candidates who are subjects of Native States)—

If the Secretary to Government, Commissioner of a Division, or the highest Political Officer accredited to the State, as the case may be, is satisfied by the papers submitted, he will issue a certificate in the following form setting out the nature of the evidence produced by the candidate :—

I hereby certify that , who is a candidate for the Indian Medical Service, has submitted the proofs of his birth detailed below and has satisfactorily shown that he was actually born on or about the date stated, viz., the day of 19..... and further having ascertained that was born

Strike out as required.

†(Here enter details.)

*Strike out as required.

†Strike out as required.

outside His Majesty's Dominions, I hereby certify
that his father was at the time of his (the candi-
date's) birth a ~~British subject~~
~~subject of.....State in India~~, and that
such father ~~still is~~
~~continued to be till his death~~ a ~~British sub-~~
~~ject
~~State in India~~~~

‡Strike out as required.

X. If the Secretary to Government, Commissioner of a Division, or the highest Political Officer accredited to the State, as the case may be, finds reason to believe that the evidence brought forward is not such as to justify the grant of a certificate in the form set out in Rule VIII or Rule IX above, the certificate will be refused and the candidate will be unable to obtain admission to the competitive examination for the Indian Medical Service.

XI. In the case of a candidate who is a subject of a Native State. If the Secretary to Government, Commissioner of a Division, or the highest Political Officer accredited to the State, as the case may be, is satisfied by the papers submitted that the candidate has stated the date and place of his birth and nationality correctly, he will forward the papers with his observations, including any as to the nationality of the candidate's father, to the Government of India who will consider whether a declaration of eligibility shall, with the approval of the Secretary of State, be issued under Section 98-A. of the Government of India Act, 1915.

Note.—A Tamil of Ceylon will be required to produce a certificate of age and nationality, signed by the Secretary to the Government of Ceylon, similar to that referred to in the foregoing regulations, as required from natives of India, and this certificate must show that evidence has been produced that the candidate is the son or grandson of a person born in British India.

RESIGNATIONS.

INDIAN MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

No. 728.—Senior Assistant Surgeon and Honorary Major Thomas William Minty (Retired), who was temporarily re-employed, is permitted to resign with effect from the 30th April 1919.

VOLUNTEER CORPS.

Bihar Light Horse.

No. 729.—Lieutenant-Colonel (Honorary Colonel) Victor North Hickley, C.I.E., V.D., A.D.C., resigns his commission, and is permitted, on retirement, to retain his honorary rank. Dated 31st March 1917.

East Indian Railway Volunteer Rifles.

No. 730.—Lieutenant-Colonel Phillip Gordon Murray, V.D., resigns his commission and is permitted, on retirement, to retain his rank. Dated 31st March 1917.

RETENTIONS.

INDIAN MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

No. 731.—The undermentioned Senior Assistant Surgeon is retained in the service after the age of 55 years, until further orders, and will be borne as supernumerary in his rank and grade, with effect from the date specified:—

Captain Peter Nicholas DeSouza. Dated 17th February 1919.

Bombay Establishment.

No. 732.—Senior Assistant Surgeon and Honorary Captain Louis Xavier DeSilva is retained in the service after the age of 55 years, until further orders, and will be borne as supernumerary in his rank and grade; with effect from the 3rd February 1919.

ORDNANCE DEPARTMENT—SOUTHERN ARMY.

No. 733.—Commissary and Honorary Major Georges Richard Hartley is retained in the service after the age of 55 years, with effect from the 13th March 1919, until further orders, and will be borne as supernumerary in his rank and grade.

REWARDS.

No. 734.—With the approval of the Right Hon'ble the Secretary of State for India, the Governor General in Council is pleased to sanction, under the provisions of paragraph 470, Army Regulations, India, Volume II, the special promotion of the under mentioned warrant officers and non-commissioned officers of Indian Army Departments, in recognition of their services in India in connection with the war:—

With effect from the 1st January 1918.

Ordnance Department—General List.

Sub-Conductor Edwin Alfred Reeves McCarthy to be Conductor, and Staff-Sergeant Arthur Thompson to be Sub-Conductor.

Army Clothing Department.

Staff-Sergeant Harvey Saville to be Sub-Conductor.

Corps of Military Staff Clerks.

Sergeant John Feeney and George Robinson to be transferred to the India Miscellaneous List (supernumerary) in the rank of Staff-Sergeant.

With effect from the 1st July 1918.

Ordnance Department—General List.

Sub-Conductor Arthur James Robinson to be Conductor.

India Miscellaneous List.

Staff-Sergeant Frederick Gill to be Sub-Conductor.

Corps of Military Staff Clerks.

Sergeants Louis Adolph Allix and Arthur George Shaw to be transferred to the India Miscellaneous List (supernumerary) in the rank of Staff-Sergeant.

Indian Veterinary Corps.

Farrier Quartermaster-Sergeant Robert Donnelly to be Farrier Sergeant-Major (supernumerary) to establishment.

No. 735.—The Governor-General in Council is pleased to sanction the grant of the following rewards for acts of gallantry or devotion to duty while serving with the British Forces in Trans-Caspia:—

Awarded the Indian Order of Merit (2nd class).

Subadar Bal Singh, 19th Punjabis.

On the 14th October 1918 in an attack on the enemy he led his platoon with great dash and bravery under very heavy machine gun fire. He took command of the company when the British officer had been wounded, and by his coolness and power of command ensured the retirement being conducted in an orderly manner.

No. 440 Havildar Imam Din, 19th Punjabis.

On the 14th October 1918 when in charge of a machine gun, brought into action under very heavy gun and rifle fire, he successfully silenced one of the enemy's guns. When finally severely wounded and unable to move he refused all assistance and ordered his gun back into safety. He had previously done exceedingly well with his gun on the 11th August on which occasion he commanded the section in the absence of his officer.

No. 1352 Lance-Naik Muhammad Akbar, 19th Punjabis.

Showed great bravery and initiative when in charge of a Lewis Gun on the 14th October 1918. He climbed on to the roof of a house with his gun, 40 yards in advance of all other troops, and in spite of heavy fire and his exposed position, kept up a concentrated fire on the enemy. Later from this same position he fired on one of the enemy's trains and forced it to retire.

No. 2852 Sepoy Dalal Singh, 19th Punjabis.

On the 14th October 1918 carried messages throughout the day for his company commander regardless of personal safety, and finally delivered an important message after being severely wounded.

Awarded the Indian Distinguished Service Medal.

Rimliar Sawant Singh, 28th Light Cavalry.

Ressadar Sher Singh, 28th Light Cavalry.

No. 2180 Dakader Rajoo Singh, 28th Light Cavalry..

No. 2264 Lance Dafadar Munshi, 28th Light Cavalry.
 No. 1550 Acting Lance Dafadar Dhanpat, 28th Light Cavalry.
 No. 1997 Acting Lance Dafadar Jaman Singh, 28th Light Cavalry.
 No. 2597 Acting Lance Dafadar Kishore Singh, 28th Light Cavalry.
 No. 2502 Sowar Harnath Singh, 28th Light Cavalry.
 Subadar Azizullah, 19th Punjabis.
 Jemadar Nihal Singh, 19th Punjabis.
 No. 623 Havildar Mustamir, 19th Punjabis.
 No. 92 Havildar Asa Singh, 19th Punjabis.
 No. 582 Havildar Tora Khan, 19th Punjabis.
 No. 533 Naik Jowala Singh, 19th Punjabis.
 No. 1156 Naik Karam Singh, 19th Punjabis.
 No. 348 Naik Sher Singh, 19th Punjabis.
 No. 954 Lance Naik Gurdit Singh, 19th Punjabis.
 No. 939 Lance Naik Sohan Singh, 19th Punjabis.
 No. 767 Lance Naik Gian Singh, 19th Punjabis.
 No. 1440 Lance Naik Gulab Khan, 19th Punjabis.
 No. 1897 Lance Naik Shah Sowar, 19th Punjabis.
 No. 465 Lance Naik Asa Singh, 19th Punjabis.
 No. 2933 Sepoy Surjan Singh, 19th Punjabis.
 No. 1372 Sepoy Udham Singh, 19th Punjabis.
 No. 2495 Sepoy Chiragh Din, 19th Punjabis.
 No. 1725 Sepoy Karim Shah, 19th Punjabis.
 No. 1417 3rd class Sub-Assistant Surgeon Ujagar Singh, Indian Medical Department.
 No. 7210 Beater Pancham, No. 7 Company, Army Beater Corps.

LONDON GAZETTE

No. 736.—The following extracts are published for general information:—

Third Supplement, dated the 10th February 1919, to the London Gazette of the 7th February 1919, pages 2063 and 2064.

War Office,
10th February 1919.

COMMANDS AND SCANNERS

REGULAR FORCES

ATT'D. TO H.D.-Q.R. UNITS.

Draft Conducting Officers (Cl. H.H.).—The undermentioned relinquish their app'ts. 11th
Feb. 1919:—
Lt.-Col. C. G. Nurse, ret. pay. Ind. Army.

Lt.-Col. C. G. Nurse, ret. pay, Ind. Army.

2nd Lt. (temp. Lt.) R. W. T. Hogg, ret. pay, Ind. Army, and retains the rank of Lt.

INFANTRY.

General List

Temp. Lt. H. G. Jeffreys, from R. W. Surr. R. (Serv. Bns.), to be temp. Lt. on appt. as probr. to Ind. Army. 18 Dec. 1918, with seniority 7 Sept. 1917.

*Fourth Supplement, dated the 11th February 1919, to the London Gazette of the 7th February
1919, pages 2067, 2071, 2073, 2074 and 2076.*

War Office,
11th February, 1919.

MEMORANDA

Lt.-Col. G. W. C. Knatchbull, C.M.G., ret. pay, Ind. Army, is granted the rank of Hon. Brig.-Gen. 27th Oct. 1918.

INRA 1979

REGULAR FEATURES

The undermentioned temp. Capts. are seconded for duty as specified against their names:

15 Dec. 1918.

D. C. Solomon, while emp'd. under Govt. of India.

R. G. Thomas, while emp'd. under Govt. of India.

INFANTRY.

Labour Corps.

Lt. A. V. Myles (ret., Ind. Army) relinquishes the actg. rank of Capt. on ceasing to comd. a Co. 5 Dec. 1918.

Temp. 2nd Lt. (actg. Capt. & Adjt.) J. B. Ashard relinquishes the actg. rank of Capt. on ceasing to hold appt. of Adjt., N. Commnd. Lab Centre. 9 Jan. 1919.

General List.

Temp. Lt. G. H. B. St. Ruth, M.C., from M.G.C. (Inf.), to be temp. Lt. on appt. as probr. to Ind. Army, 18 Dec. 1918, with seniority 25 July 1918. (Substituted for Gaz. notification, 17 Jan. 1919.)

Temp. Lt. H. D. S. Page, from Suff. R. (Serv. Bns.), to be temp. Lt. on appt. as probr. to Ind. Army. 18 Dec. 1918, with seniority 11 Dec. 1918.

A. H. BINGLEY, Major-General,

Secretary to the Government of India.

MARINE DEPARTMENT.

Simla, the 4th April 1919.

RESIGNATIONS.

No. 34.—Temporary Lieutenant W. M. Stewart, Royal Indian Marine, is permitted to resign his appointment in the Royal Indian Marine, with effect from the 17th March 1919.

A. H. BINGLEY, Major-General,

Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 3rd April, 1919.

No. 3-T-18.—The words "Partial Delivery of Consignments" appearing above rule 18 (a) of the wharfage and demurrage rules sanctioned for the Burdwan-Katwa, Ahmadpur-Katwa, Bankura Damodar River, Kalighat & Alta and Jessore Jhenidah Railways, and published under Railway Board's Notification No. 3-T-18, dated the 5th March 1919, in Part I of the *Gazette of India* of 8th idem, shall be deleted.

No. 157-P-18.—The Senior Government Inspector of Railways, Circle No. 2, having inspected the Arakan Light Railway, authorised its opening for passenger traffic on 15th February 1919.

The Railway Board, after considering his report, have confirmed his action.

The 4th April, 1919.

No. 101-E.-19.—Mr. W. C. Stanton, Engineer-in-Chief, Construction, Eastern Bengal Railway, is granted combined leave for two years (*viz.*, privilege leave for 2 months and 13 days and furlough for the remaining period) under Articles 233, 260 and 304, Civil Service Regulations, with effect from the 30th March 1919 or subsequent date of relief.

No. 660-E.-19.—With reference to Railway Board's Notification No. 982-E., dated the 28th June 1918, Mr. W. G. L. Gilbert, officiating District Traffic Superintendent, Eastern Bengal Railway (supernumerary), reverted to his substantive appointment of Assistant Traffic Superintendent in class III, grade 2, of the Superior Revenue Establishment of State Railways with effect from the 30th September 1918.

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Simla, the 31st March, 1919.

No. E.-476.—Mr. W. Amor, Manager, Ammunition Factory, Kirkee, is granted privilege leave for four months and seven days combined with furlough for ten months and thirteen days preparatory to retirement, with effect from the 4th April 1919, under Finance Department letter No. 164-C.S.R., dated the 24th February 1919, and Articles 199, 233, 260, and 338 of the Civil Service Regulations.

The 2nd April, 1919.

No. H.-314.—In exercise of the powers conferred by Rule 11-G. of the Defence of India (Consolidation) Rules 1915, as subsequently amended, the Governor General in Council is pleased to cancel the Notification of the Indian Munitions Board No. H.-84-314, dated the 11th January 1918, prohibiting the sale of raw cow-hides within the Municipal areas of Cawnpore, Calcutta, Maniktollah, Howrah or Madras, otherwise than in accordance with the terms of a license.

The 4th April, 1919.

No. E.-772.—Mr. F. Eastcombe, Assistant Controller (Munitions Manufacture), Calcutta, is appointed Deputy Controller (Munitions Manufacture), Calcutta, with effect from the 2nd March 1919.

F. R. R. RUDMAN,
Secretary, Indian Munitions Board.

**GOVERNMENT OF INDIA.
DEPARTMENT OF EDUCATION.**

SECRETARY.

人倫道德

~~Simla~~, the 4th April, 1919.

The following statement of plague seizures and deaths reported in India during the week ending the 22nd March 1919 is published for general information:—

President or Provinces	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seasons		Plague deaths.
			Plague seasons	Plague deaths	
BOMBAY PRESIDENCY AND SINDH	Northern	Bombay City	36	25	
		Brough District	6	2	
		Ahmednagar District	5	5	
		Satara District	8	29	
Central		West Khandesh District	10	6	
		Poona Town	1	1	
		Poona District	1		
		Sholapur Town	2	8	
Southern		Sholapur District	7	6	
		Betnagari Port	21	29	
		Belgaum District	21	11	
		Bijapur District	13 ^a	10 ^a	
Sind		Karachi Town and Port	14	11	
		Paroda State	6	2	
		Kolhapur and Southern Maharashtra Country States	16	9	
		Satara Agency	2	1	
Political Chargers		Kathiawar Agency	30	16	
		Mundra Port	7	5	
			TOTAL	226	141
MADRAS PRESIDENCY		Ariputtur District		2	
		Coimbatore District	46	34	
		Cudapah District	2	1	
		Mangalore Port	1		
		Bellary District	19 (1)	15 (1)	
		Kurnool District	2	1	
		Salon District	16	4	
		Guntur District	17 (0)	10 (0)	
BENGAL		Trichinopoly District	3	3	
			TOTAL	108	73
Presi- dency		Calcutta	14	14	
		24-Parganas District	6	4	
			TOTAL	20	18

(*) For two weeks. (a) One imported
In the return for the week ending 15th March 1919, the following additions and correction should be made —
Hornbill 1 case, District and 2 cases 1 death.
Dhendron 1 Cambay State adt, 8 cases, 3 deaths.
Bhavnagar 1 case, District and 6 cases, 3 deaths / — — — —

Province or District	Division	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague	
			Plague cases	Plague deaths
BIHAR AND ORISSA	Patna	Gaya District	104	97
		Shahabad District	122	107
		Saran District	216	216
		Champaran District	8	8
		Muzaffarpur District	200	200
	Bhagalpur	Darbhanga District	252	222
		Bhagalpur Town	100	93
		Bhagalpur District	118	108
		Monghyr District	154	123
		Total	1,085	1,085
UNITED PROVINCES	Meerut	Bulandshahr District	40	37
	Agra	Etah District	3	3
	Bundelkhand	Bijnor District	16	16
		Shahjahanpur District	21	21
		Pilibhit District	6	4
		Farrukhabad District	11	10
		Cawnpore District	9	9
	Allahabad	Fatehpur District	6	3
		Benares District	116	46
		Mirzapur District	47	26
		Jaunpur District	9	7
		Ghazipur District	170	157
UP	Benares	Ballia District	319	319
		Gorakhpur District	455	357
		Basti District	111	71
		Asamgarh District	232	202
		Lucknow District	9	9
	Fyzabad	Fyzabad District	31	18
		Gonda District	16	13
		Bareilly District	18	18
		Total	1,716	1,420
		Hapur District	5	3
PUNJAB	Ambala	Rohtak District	271	246
		Gurgaon District	6	3
		Ambala District	4	2
		Jullundur District	16	5
	Lahore	Ludhiana District	34	13
		Ferozepore District	108	92
		Lahore District	71	51
	Rawalpindi	Gurdaspur District	16	5
		Jhelum District	26	18
		Rawalpindi District	12	8
NATIVE STATE	Multan	Attock District	31	19
		Montgomery District	7	5
		Jayalpur District	1	1
	Native State	Jhang District	2	1
		Patiala State	22	22
		Jind State	18	15
		Nabha State	6	6
		Bahawalpur State	51	51
		Total	755	755

In the return for the week ending 15th March 1919, the following additions should be made :—

Bihar and Orissa—Shahabad District add 66 cases, 72 deaths.

Saharanpur District add 5 cases, 7 deaths.

United Provinces {

Gorakhpur District add 155 „ 119 „

Province or Division	Division	Districts, States, Towns of 50,000 or more inhabitants, and Ports.						Plague seizures.	Plague deaths.	
Burma	Pegu	Hangoon Town	.	.	.	.	.	41	39
		Tharrawaddy District	.	.	.	.	.	11	10
		Frome District	.	.	.	.	.	6	6
	Irrawaddy	Bassein Town	.	.	.	.	.	16	15
		Bassein District	.	.	.	.	.	2	1
		Henzada District	.	.	.	.	.	1	1
	Tenasserim.	Tonggoo District	.	.	.	.	.	1	1
		Thaton District	.	.	.	.	.	5	6
		Moulmein Town	.	.	.	.	.	1	..
	Mandalay	Mandalay Town	.	.	.	.	.	47	42
		Shamo District	.	.	.	.	.	8	6
		Sagang District	.	.	.	.	.	11	9
	Sagaing	Lower Chindwin District	.	.	.	.	.	10	9
		Minbu District	.	.	.	.	.	15	15
		Magwe District	.	.	.	.	.	5	1
	Meiktila	Yamethin District	.	.	.	.	.	4	4
		Myintyan District	.	.	.	.	.	7	7
								TOTAL	192	
									178	
Central Provinces	Nagpur	Nagpur Town	.	.	.	.	.	18	13
		Kamptee Cantonment	.	.	.	.	.	1	1
		Nagpur District	.	.	.	.	.	96	48
		Bhandara District	.	.	.	.	.	83	59
		Balaghat District	.	.	.	.	.	8	5
	Jabalpur	Jabalpur Town	.	.	.	.	.	20	19
		Jabalpur Cantonment	.	.	.	.	.	1	1
		Jabalpur District	.	.	.	.	.	19	10
	Nerbudda	Seoni District	.	.	.	.	.	24	15
		Total District	.	.	.	.	.	1	..
								TOTAL	271	
									171	
Madras State	Madras	Bangalore Civil and Military Station	.	.	.	.	.	10	16
		Bangalore City	.	.	.	.	.	9	6
		Bangalore District	.	.	.	.	.	30	26
		Mysore District	.	.	.	.	.	4	1
		Kadur District	.	.	.	.	.	18	15
		Shimoga District	.	.	.	.	.	4	3
		Chitaldrug District	.	.	.	.	.	3	5
		Kolar District	.	.	.	.	.	13	18
								TOTAL	86	
									90	

In the return for the week ending 15th March 1919, the following correction and addition should be made :—

Burma { Lower Chindwin District add 14 cases, 10 deaths for 16 cases, 16 deaths

Burma { Minbu District add 16 cases, 16 deaths.

Presidency or Province	Division	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
HYDERABAD STATES	..	Nander District	29	14
		Gulburga District	1	2
		Raichur District	13	6
		Usmanabad District	8	8
		Bidar District	6	6
		Nizamabad District	20	16
		Mahbubnagar District	5	6
		Hyderabad City and Suburbs	95	72
		Hyderabad Residency Bazaars	6	6
		Abilabab District	6	2
TOTAL			187*	134*
CENTRAL INDIA	..	Gwalior State	11	8
		Rewa State	80	51
		Sehore Cantonment	6	5
		TOTAL		97
GRAND TOTAL			5,201	4,237

* Includes previous weeks. The actual number of cases and deaths during the week ending March 22nd were 144 and 107, respectively.

SIMLA :

F. H. G. HUTCHINSON, Lieut.-Col., I.M.S.,

The 4th April 1912.

Offg. Sanitary Commissioner with the
Government of India.

H. SHARP,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 3rd April 1919, based on the Indian Daily Weather Reports of the period.

1. A slight disturbance from the west affected northwest India between the 27th and 30th, but the associated rainfall occurred chiefly in Baluchistan. During the week some rain, mostly in thundershowers, fell in the south of the Central Provinces, the Simla and Kumaon hills, north Burma and round the head of the Bay.

2. *Burma*.—In Upper Burma rainfall was local on the 1st and there were a few falls on the 28th and 2nd; in Lower Burma Victoria Point and Akyab were the only stations that reported rain during the week.

Northeast India, including Orissa.—Rainfall was nearly general on the Bengal coast, with a few falls in Orissa, on the 1st.

The United Provinces, Central India and the Central Provinces.—Nearly general rain fell in the Kumaon hills on the 31st, and local rain in the south of the Central Provinces on the 27th.

Northwest India.—Rainfall was nearly general in northeast Baluchistan on the 29th; there were also a few falls in north Baluchistan on the 26th and 30th. Rain fell at a few stations in the North-West Frontier Province on the 29th and 30th, and at Simla on the 31st.

The Peninsula.—Weather was rainless except for a moderate fall at Poona on the 29th.

3. The chief amounts of rainfall reported were as follows:—

March 27th. Chanda 0·73".

" 28th. Maymyo 0·52".

" 29th. Cherat 0·30", Pishin 0·61", Fort Sandeman 0·32", Kalat 0·42" and Poona 0·90".

" 30th. Murgba 0·70".

" 31st. Mussooree 0·62", Chakrat 0·51" and Simla 0·73".

April 1st Cox's Bazar 1·10", Chittagong 1·18" and Barisal 0·40".

" 2nd. Lashio 0·45" and Myitkyina 0·87".

4. The week's rainfall was 20 per cent or more in excess in Upper Burma, the Central Provinces East and the Bombay Deccan, and was 20 per cent or more in deficit in the Bay Islands, Lower Burma, Assam, Bengal, Bihar and Orissa, the Punjab, Kashmir, the North-West Frontier Province, Berar, Hyderabad, Mysore, Malabar, Madras Southeast and the Madras Coast North. It was normal in Baluchistan and the Central Provinces West. No rain usually falls at this time of year in the United Provinces, Sind, Rajputana, Gujarat, Central India, the Konkan and the Madras Deccan.

The rainfall from the 29th November to date is 20 per cent or more in deficit in the Bay Islands, Upper Burma, Assam, Bengal, the Punjab Southwest, the North-West Frontier Province, Sind and Rajputana West; and is 20 per cent or more in excess in Lower Burma, Bihar and Orissa, the United Provinces West, Kashmir, Gujarat, Central India, Berar, the Central Provinces, the Konkan, Hyderabad, Mysore, Malabar, the Madras Deccan and the Madras Coast North. In the remaining divisions the rainfall differs from the normal by less than 20 per cent.

Division.	RAINFALL DATA FOR WEEK ENDING ON 3RD APRIL 1919.			RAINFALL DATA FROM 30TH NOVEMBER 1918 TO 3RD APRIL 1919.			PERCENTAGE DEPARTURE FROM NORMAL.	
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or deficit in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or deficit in inches.	This week.	Last week
Bay Islands	0	0.2	-0.2	8.3	11.1	-2.8	-25	+24
Lower Burma	0.1	0.2	-0.1	3.0	2.2	+0.8	+86	+43
Upper Burma	0.2	0.1	+0.1	0.8	1.6	-0.8	-50	-60
Assam	0	1.4	-1.4	2.8	7.2	-4.4	-68	-60
Bengal	0.2	0.5	-0.3	1.7	3.6	-1.9	-53	-52
Orissa	0	0.2	-0.2	5.0	3.1	+1.9	+6	+73
Chota Nagpur	0	0.1	-0.1	0.7	3.5	+3.2	+91	+97
Bihar	0	0.1	-0.1	2.5	2.0	+0.5	+26	+38
United Provinces, East	0	0	0	2.3	2.1	+0.2	+10	+10
United Provinces, West	0	0	0	4.2	3.4	+0.8	+24	+24
Punjab, East and North	0	0.2	-0.2	4.7	4.7	0	0	+4
Punjab, South-West	0	0.1	-0.1	2.0	2.6	-0.6	-20	-17
Kashmir	0	0.9	-0.9	14.1	11.7	+2.4	+21	+81
N.-W. Frontier Province	0	0.4	-0.4	6.8	4.8	-1.0	-28	-15
Baluchistan	0.2	0.2	0	4.1	4.9	-0.8	-16	-17
Sind	0	0	0	0.6	1.0	-0.4	-44	-40
Rajputana, West	0	0	0	0.8	1.0	-0.2	-20	-20
Rajputana, East	0	0	0	0.9	1.1	-0.2	-18	-18
Gujarat	0	0	0	0.8	0.1	+0.8	+200	+200
Central India, West	0	0	0	2.0	0.6	+1.4	+333	+233
Central India, East	0	0	0	4.7	2.6	+2.1	+90	+96
Berar	0	0.1	-0.1	3.8	1.8	+2.0	+111	+124
Central Provinces, West	0.1	0.1	0	6.6	1.9	+4.6	+248	+256
Central Provinces, East	0.2	0.1	+0.1	8.9	2.8	+6.1	+218	+232
Konkan	0	0	0	0.8	0.1	+0.2	+200	+200
Bombay Deccan	0.2	0.1	+0.1	0.7	0.7	0	0	-17
Hyderabad, North	0	0.1	-0.1	2.8	1.1	+1.2	+100	+180
Hyderabad, South	0	0.1	-0.1	2.6	1.1	+1.5	+180	+160
Mysore	0	0.1	-0.1	1.7	1.8	+0.4	+31	+42
Malabar	0	0.8	-0.8	5.6	8.0	+2.0	+56	+70
Madras, South-East	0	0.1	-0.1	8.1	7.4	+0.7	+9	+11
Madras Deccan	0	0	0	1.3	1.0	+0.3	+30	+30
Madras Coast, North	0	0.1	-0.1	4.0	2.9	+1.1	+38	+43

GILBERT T. WALKER,
Director-General of Observatories.

R. A. MANT,
Secretary to the Government of India,

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 29th March 1919.

Burma.—The week was rainless. In Lower Burma harvesting of tobacco and miscellaneous island crops is proceeding. In Upper Burma clearing of hillsides for cultivation and harvesting of miscellaneous island crops and pulses and cultivation of spring crops continue. Standing crops are generally satisfactory. The health of cattle is generally good. The price of unhusked rice at Rangoon is stationary at Rs. 125 per hundred baskets and is above normal. The market for white rice is steady at Rs. 325 for specials.

Assam.—The weather during the week was dry and windy. Rain is badly wanted for agricultural operations and growth of crops. Harvesting of mustard has been nearly finished. Pressing of sugarcane and ploughing for autumn rice and jut continues. Sowing of autumn rice has commenced. Prospects of spring rice are poor. Cattle disease is reported from five districts. The price of common rice is practically stationary. Fodder is insufficient in five districts and water in two.

Bengal.—Report not received

Bihar and Orissa.—During the week light showers fell in Hazaribagh, Ranchi, Palamu, the Santal Parganas, Angul and Balasore. There was no rain in the rest of the Province. Preparation of land for the next season's crops and harvesting of spring crops are in progress. Sowings of broadcast rice have already begun near Ranchi. Planting of sugarcane continues. Standing crops are doing well. Considerable damage has been done to mahua flowers by the recent rain and cloudy weather in parts of Chhattisgarh. The daily average number of persons attending telt works was 2,722 in Bhagalpur, 1,431 in Angul and 8 in Ranchi. Gratuitous relief was given to 635 persons in Cuttack and 5,052 persons in Angul. The price of common rice has risen in seven districts, fallen in three and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from twelve districts.

United Provinces.—The week was practically rainless except some in the Himalayan, western submontane and Upper Doab districts where a little rain fell. Slight damage by west wind is reported from the Muzaffabad and Aligarh districts and some damage to mango crops by hail occurred in Kheri. Lands are being prepared for the sowing of extra crops and sugarcane. Harvesting of spring crops, irrigation of extra crops, poppy and sugarcane and extraction of opium are in progress. Standing crops are in good condition. Prospects are favourable. The condition of agricultural stock is generally satisfactory. Very little cattle disease is reported. Fodder is still scarce in some districts. Water and market supplies are mostly sufficient. Prices are falling in many districts.

The weekly report on scarcity is as follows.—Good rain fell in Garhwal. Otherwise the week was practically rainless. No damage to crops is reported. Preparation of lands for the sowing of extra crops and sugarcane is in progress. Harvesting of spring crops continues. The condition of standing crops is good. Prospects are hopeful. The condition of agricultural stock is reported to be deteriorating in Hamirpur and Banda and in the affected tracts of the Etawah district. Elsewhere it is satisfactory. No wandering or emaciation is noticeable and there is no marked increase in crime. The public health is generally good except in parts of Benares and Hamirpur where small-pox and plague are reported. Fodder is still scarce. Supply of Government hay continues but is limited by shortage of railway transport. Water is sufficient. The physical condition of people on relief is fair. Distress is still acute in Jumna-Chambal tracts of Etawah. Advances for subsistence, tahavi and grain importation continue in Garhwal. Markets are generally well supplied. Prices are stationary with a tendency to fall. The price basis in Garhwal was 4 seers, in Jalaun and Jhansi 7 seers, and in Hamirpur 6½ seers per rupee for works and 7 seers per rupee for gratuitous relief. In Benares, Etawah and Banda it was 6½ seers per rupee. Clothing is generally needed and is being provided for from Indian People's Famine Trust Fund and from private charity. Scarcity has been declared in the eastern portion of Bahadurhassil in the Agra district. Number of persons on relief on 29th March:—Garhwal—gratuitous relief 940; Etawah—works 10,126, aided works 368, private 569, gratuitous relief 2,967, total 14,052; Benares—gratuitous relief 1,672; Jalaun—works 167, private charity 52, poorhouse 15, gratuitous relief 549, total 1,088; Jhansi—works 28, poorhouse 9, gratuitous relief 500, total 531; Hamirpur

—works 776, poorhouse 194, gratuitous relief 2,208, total 3,178; Banda—works 48, poorhouse 57, gratuitous relief 4,906, total 5,011. Number on works only:—Agra 488, Fatehpur 23 and Basti 983.

Punjab.—Except for light rain in parts of a few districts the weather remained dry. The condition of standing wheat and other crops is generally good on irrigated and below average to average on unirrigated areas. Sowings of extra spring crops, sugarcane and cotton continue and are generally normal. Rapeseed, barley and gram are being reaped in some districts. Their expected yield is below normal to normal. Cattle are generally healthy. Dry fodder is scarce in most districts, but green fodder is available. Water is generally sufficient. Prices are falling but are still above scarcity rates. Price of wheat:—Lahore 84, Ferozepore and Rawalpindi 68, Ambala 7 and Lyallpur 7½ seers per rupee.

North-West Frontier Province. During the week some showers fell in one tahsil in the Bannu district. Rain is badly wanted in Dera Ismail Khan. The condition of standing crops both on irrigated and unirrigated lands is average in Peshawar and Bannu and below normal in Dera Ismail Khan. Sowings of extra spring crops, sugarcane and cotton are in progress in the Peshawar district. The price of wheat in Peshawar was 7½ and in Dera Ismail Khan 7½ seers per rupee.

Jammu.—No rain fell during the week. Prices are stationary. Fodder is sufficient.

Kashmir.—The week was generally mild and dry. Standing crops are in fair condition. Cattle are generally healthy. Prices are fluctuating.

Rajputana.—The weather during the week was hot and cloudy with showers in places. Harvesting of spring crops continues. The condition of standing crops on irrigated areas is fair. Cattle are mostly fed on leaves of trees. The water supply is generally sufficient. Prices are stationary. Grass *laxmi* is being distributed in Bharatpur and Ajmer-Merwara. The daily average number of persons relieved in Dungarpur was 53. The number of persons attending test works in Merwara was 38, and in receipt of gratuitous relief in the Ajmer, Beawar and Todgarh tahsils 161, 71 and 151 respectively. Forty persons with 21 cattle and 600 sheep and goats returned to Ajmer from Malwa.

Central India.—The rainfall during the week was practically nil. Spring crops are being harvested. Additional spring crops are being sown in Gwalior. Sugarcane is being irrigated in Malwa. Standing crops and their probable outturn are fair except in parts of Gwalior, Bundelkhand, Malwa and the Southern States. The condition of the agricultural stock is bad in parts of Gwalior and Bundelkhand, poor in parts of Malwa and fair elsewhere except in parts of Bhopal, Baghelkhand and the Southern States where cattle disease prevails. Scarcity of fodder prevails in Gwalior, Bundelkhand and in parts of Malwa and the Southern States. Prices are high but stationary. Poppy is in fair condition in Malwa and opium is being collected in Gwalior and Baghelkhand.

The weekly report on famine in Bundelkhand is as follows:— Distress is not acute. The number of persons on relief is increasing as harvest operations are approaching completion. The rise is chiefly due to the inclusion of Chhattarpur figures hitherto not reported. There is no wandering or emaciation. Relief measures are adequate. Suspensions of land revenue are being granted and *takari* advanced. The public health is good. Small-pox is prevalent in places. Prices range from 5½ to 8 seers per rupee except in Ajaigarh, Bijawar and Chhattarpur where *kodon* and *kuthi* are available from 9 to 11 seers per rupee. Number of persons on relief in thousands:—Works 11·2, gratuitous 4·6, total 15·8.

Central Provinces.—The weather has been hot with occasional clouds but mornings are still cool. Eight districts received light showers nowhere exceeding 91 rents. Harvesting is well advanced and threshing and winnowing are in progress. Preparation of land for autumn crops has begun in several districts. *Makua* picking is proceeding in three districts. The condition of this crop is reported to be unsatisfactory in most districts and its anticipated yield varies from 6 to 12 annas. The supply of fodder and water is deficient in Betul, Hosbangabad and Berar districts. Cattle are in good condition except in parts of four districts where cattle disease is prevailing. Relief works continue in distressed areas of Saugor, Damoh, Jubbulpore, Mandla, Betul and Chanda. Labour is scarce in parts of Bhandara and Belaghat. Prices of food grains remained high.

Princely States:—Harvesting, threshing and winnowing of spring crops are in progress. Land is being prepared for autumn sowings.

The weekly report on famine and scarcity for week ending 22nd March 1919 was as follows:— Scarcity has been declared in Raipur and two Tahsils of Meadua.

Distress is increasing in Jubbulpore and the Northern Zimindaris of Bilaspur and is decreasing in Damoh and Saugor. In the two former districts relief measures are adequate. Immigration from adjoining States has fallen in Jubbulpore and is increasing in Bilaspur. Immigration to Assam tea gardens and Bengal mines continues from Bilaspur. Harvesting of spring crops is affording employment in most districts. The number of persons on works has been temporarily reduced on account of *holi* festival. Prices of food grains are high but stationary except in Damoh and Chanda where they are falling. Private funds continue to give relief in Jubbulpore, Seoni and Buldana. Number of persons on works :—Jubbulpore 9,600, Damoh 595, Saugor 16, Betul 4,031, Seoni 646, Bilaspur 1,779, Amracti 881, Buldana 988, Chanda 85, total 18,601. Number of persons in receipt of gratuitous relief :—Jubbulpore 18,099, Damoh 3,416, Saugor 57, Betul 1,954, Seoni 1,016, Amracti 942, Chanda 215, total 26,699. Gratuitous relief has not yet been started in Buldana and Bilaspur.

Bombay.—Standing crops are in fair to good condition. Slight damage by wind is reported from parts of Karachi, Larkana and Nawabshah. Harvesting of spring crops is in progress in some places. Preparations are being made for the cultivation of the next season's crops. The fodder supply is generally insufficient but supplies continue to be moved to the worst affected areas under Government arrangements. Agricultural stock is generally sufficient but cattle are deteriorating except in the Konkan. Irrigation is generally deficient. Prices of food grains continue to be high, but are generally steady.

The weekly report on famine and scarcity is as follows:—Slight rain fell during the week in parts of Poona, Sholapur, Satara and Belgaum. Harvesting of spring crops is in progress in parts of the affected areas and lands are being prepared for the next season's crops. Relief works are in progress in Ahmednagar, parts of Poona, the Panch Mahals, Broach and Satara. Test works are open in the Panch Mahals, Kaira and Poona. The poor house opened at Chimbur in the Thana District for receiving destitute immigrants into Bombay City had 736 inmates on the 29th March. The number of persons on relief works, including dependants on the last day of the week ending 29th March was :—Works—the Panch Mahals 15,136, Broach 1,087, Ahmednagar 24,200, Poona 14,749, Satara 31,571, total 56,743. Gratuitous relief including village servants—Ahmedabad 3,288, the Panch Mahals 11,915, Kaira 9,672, Broach 2,656, Kathiawar 2,961, East Khandesh 90, West Khandesh 2,258, Ahmednagar 11,220, Poona 6,709, Sholapur 123, Satara 2,847, Bijapur 4,923, Belgaum 2,149, total 61,236 : Native States in the Kathiawar Agency—Palitana 462. The number of persons on test works was :—The Panch Mahals 199, Kaira 840, Poona 1,546, total 2,585 : Native States—Palitana 30, Wadia 22. People on relief are in good condition and relief measures are adequate. No increase in mortality is reported. Medical arrangements are adequate. There is no marked increase in crime. The number of persons on works is increasing. No wandering or emaciation is noticed. The public health is generally good. The supply of food grain is generally sufficient. Cheap grain shops are working in the Panch Mahals, Broach, Kathiawar, Khandesh, Nasik and Bijapur and private charitable relief is being organized and distributed in several districts. The supply of fodder and water is deficient. Fodder is still being supplied to affected areas under Government arrangements and prickly pear is much used in three districts. The condition of cattle is generally bad.

Hyderabad.—During the week slight showers were received in parts. The average fall was 6 cents. Harvesting of spring crops has been nearly completed. Crops are in fair to good condition except in the Aurangabad, Bir and Warangal districts and in parts of the Medak, Mahbubnagar and Nalgonda districts. Late rice is in fair condition. Cattle are healthy. Fodder is scarce in most districts. Prices of grains continue to be abnormally high. *Jurr* is selling at 3½ seers per rupee in the Mahbubnagar district.

Mysore.—The week was rainless. Standing crops are in fair to good condition. The outturn of the harvested sugarcane, rice and *ragi* is poor to good. Cattle are generally healthy. Water and fodder are generally available. Prices are high and fluctuating. Prospects of the season are fair.

Coorg.—The week was rainless. Cattle are generally healthy. Fodder and water for cattle are sufficient. Prices of food grains are high and rising.

Madras.—The rainfall during the week was light in Godavari, Nellore, Ramnad, Tirnevelly and Trivancore and *nil* elsewhere. Standing crops are in fair condition generally but are withering in limited areas in Chingleput, South Arcot, Tanjore, Madura and Ramnad. Harvesting of paddy, sugarcane and dry crops is limited with outturn sometimes fair but poor in parts of eleven districts. Late sowings of paddy and dry crops are proceeding under wells and tanks to a small extent. The condition of cattle is good generally. Water is insufficient except in Kistna, Guntur, Nellore, Chingleput, Malabar and the Hills. Pasture is sufficient except in parts of eighteen districts. Fodder is insufficient in parts of six districts. Prices are fairly steady. Prospects are fair generally but bad in parts of Vizagapatam, Kistna, Bellary, Chittor, North Arcot and Salem.

The weekly report on famine in Ganjam is as follows:—Nineteen relief works in Gumsur and nine in Udayagiri are in progress. Kondhs and Handes, mostly affected people, are resorting freely to works. There is no marked foreign influx. The condition of people is generally fair. The public health is fair though small-pox and cholera prevail in parts. Some emaciation among labouring classes especially children is noticeable. Relief measures are adequate. Distribution of cloth provided by private subscriptions continues and suspensions and remissions of revenue are being granted and State loans advanced. The price of rice in Gumsur was 4-8 seers and in Udayagiri 5-0 seers per rupee. The number of persons on works was 7,068 and in receipt of gratuitous relief 8,983, total 14,049.

Statement showing the number of persons in receipt of relief in districts in which famine has been declared.

Name of Province or State.	PRECEDING WEEK (REVISED).			PRESENT WEEK.			Increase or decrease.
	Relief works.	Gratuitous and special relief.	Total.	Relief works.	Gratuitous and special relief.	Total.	
1	2	3	4	5	6	7	8
BRITISH PROVINCES.							
<i>Bombay.</i>							
Ahmednagar ...	22,415	10,440	32,855	24,260	11,220	35,420	+2,565
Poona ...	14,635	7,248	21,883	14,743	6,700	21,458	-425
Panch Mahals ...	12,706	9,500	22,206	15,136	11,915	27,051	+4,845
<i>Central Provinces.</i>							
Jubbulpore ...	9,600	18,080	27,680	(Figures)	not reported.)		
Betul ...	4,031	1,954	5,985	"	"	"	
<i>Madras.</i>							
Ganjam ...	5,187	2,007	7,194	7,006	6,983	14,089	+6,868
NATIVE STATES.							
<i>Central India.</i>							
Bundelkhand Agency ...	7,800	3,500	11,300	11,200	3,600	15,800	+3,700
<i>Rajputana.</i>							
Dungarpur State ...	97	...	97	33	...	33	-64
Kerauli State ...	1,136	121	1,257	(Figures)	not reported.)		
<i>Hyderabad State.</i>							
Aurangabad ...	(Figures)	not reported.)		(Figures)	not reported.)		
Bir ...	"	"	"	"	"	"	
Medak ...	"	"	"	"	"	"	
Total	...	77,607	52,669	1,30,276	71,884	61,437	1,18,811

R. A. MANT,
Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian
Railways.

Printed and Published for the GOVERNMENT OF INDIA at the GOVERNMENT CENTRAL PRINTING OFFICE, Simla.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 5, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 18th March 1919.

On and after 29th March and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Simla. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Simla and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777-79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 p.m. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*.

J. P. HEWETT,
Secretary to the Government of India."

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Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,
Publisher, *Gazette of India*.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 5th April 1919.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

March 24.

- 4311. P. M. Mehta. *Improvements in lamps.*
- 4312. C. W. Burnside. *Improvements in biscuits.*
- 4313. J. Blaggrave. *Composite wood and metal railway sleeper.*

March 26

- 4314. N. P. Roe. *Railway facing point lock worked by detector.*
- 4315. A. J. Gange. *Permutation lock.*

March 28.

- 4316. S. D. Master. *Combined invalid cot and stretcher.*
- 4317. C. Van der Leun. *Improvements in locks.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India*, give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specification in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

- 2698. F. E. W. Bowen and F. W. Jenkins. *Improvements in explosives.*
- 2822. G. de Havilland & G. H. Thomas. *Improvements in means for controlling aeroplanes.*
- 3025. J. Hettinger. *Improvements in and relating to aerial conductors for wireless signalling and other purposes.*
- 3028. Marconi's Wireless Telegraph Co., Ltd. *Improvements in wireless telegraphy and telephony.*
- 3057. Société du Carburateur Zenith. *Improvements in carburetters for explosion motors.*
- 3164. Holt Manufacturing Co. *Controlling device for tractors.*
- 3165. Holt Manufacturing Co. *Track link construction.*
- 3221. E. K. Scott and F. Howles. *Improvements in electric furnaces for fixation of nitrogen.*
- 3230. G. Constantinesco and W. Haddon. *Improvements in the transmission of impulsive forces through liquids.*
- 3635. W. H. Tripp. *A turning and tilting indicator for aeroplanes.*
- 3870. H. B. Miles. *Improvements in and connected with talking machines.*
- 3907. J. W. C. Hamilton and E. W. Quirk. *Improvements in sterilizing cereals, nuts, seeds and the like.*
- 3937. W. H. Tripp and W. D. McLaren. *Improvements in internal combustion engines for aircraft.*
- 4228. J. Muro. *Wooden stave pipe banding machine.*
- 4258. R. W. Easton. *Improvements in or connected with the construction of retorts, coke ovens and the like.*
- 4259. J. G. A. Kitchen, G. H. Fraser and J. R. O'Hanlon. *Improvements in boat steering and reversing gear.*
- 4260. Ilford Limited. *Improvements in or relating to high-temperature development of photographic materials.*
- 4261. J. Stewart. *Improvements in gas producers.*
- 4262. Compagnie des Produits Chimiques d'Alais et de la Camargue. *Continuous process for the preparation of monochloroacetic acid starting from trichloroethylene.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specification may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

- 3887. McKenzie Holland and Westinghouse Power Signal Co., Ltd. *Improvements in and relating to railway signalling.*
- 3888. McKenzie Holland and Westinghouse Power Signal Co., Ltd. *Railway traffic controlling apparatus.*
- 3889. McKenzie Holland and Westinghouse Power Signal Co., Ltd. *Improvements in and relating to railway signalling.*
- 3893. F. P. Candy. *Improvements in or relating to the filtration of water.*
- 3916. S. A. M. Nurul Hoda Qadri. *Improved purse for notes and coins.*
- 3951. Vickers Ltd. *Improvements in or relating to sewing machines.*
- 4014. K. K. Guha. *Rotary pump.*
- 4033. A. B. Sinha. *Improved wagon seal.*
- 4042. N. P. Roe. *Improved railway point box.*
- 4050. L. Chomier. *Improvement relating to miners' lamps.*
- 4054. J. C. Dallas. *Improvement of septic tanks.*
- 4057. F. S. Petts. *Improvements in albums for talking machine records.*
- 4058. A. C. Diehl. *Improvements in sound boxes for sound reproducing and sound recording machines.*
- 4059. F. Lowenstein. *Improvements in telephone relays.*
- 4060. R. H. Squire. *Improved sand pump.*

PATENTS SEALED.

- | | |
|-----------------------------|---|
| 3294. Casablancas. | 3988. Willans and Luard. |
| 3300. Tallada. | 3989. Lynde. |
| 3301. Tallada and Bas. | 3990. William Morris & Son (Birmingham) Ltd. and Chaplin. |
| 3302. Ashcroft. | 3991. Neesham and John MacDonald & Son, Ltd. |
| 3303. Ashcroft. | 3993. Stewart, Woolcock and Kruse. |
| 3307. Jackson. | 4000. Hutchins. |
| 3322. Das. | 4001. Ionides (Jr.). |
| 3486. Hottinger. | 4013. Bradley. |
| 3910. Rigg. | |
| 3972. Halliday and MacIver. | |
| 3987. Hutchins. | |

RENEWAL FEES CERTIFICATES.

- 598 of 1907. Wheatley and ors. (To 27 March 1920.)
- 436 of 1911. Sunderland and aur. (To 13 March 1920.)
- 853 of 1913. Dalen. (To 25 March 1920.)
- 854 of 1913. Dalen. (To 25 March 1920.)
- 855 of 1913. Regina Machine Co. Ltd. (To 25 March 1920.)
- 868 of 1913. Universal Metal Lath and Patent Co. (Incorporated). (To 31 March 1920.)
- 874 of 1913. Begg. (To 31st March 1920.)

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1912.

675. (Marshall).

1913.

1376. (Irwin).

1914.

1971. (Turner).

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. All communications relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) must be made in English and addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed and a full address given in all communications.

2. Directions for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. These should be consulted before an application is made to the Controller.

3. Advice. The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Models are not required unless specially asked for. Drawings must be on tracing cloth and the Rules and Instructions for the preparation of drawings as given in the Handbook should be strictly followed. A provisional patent cannot be secured under the Indian Patents and Designs Act, 1911.

4. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India application should be made to the patent offices in the countries concerned.

5. Fees are payable in cash and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission for which due allowance should be made. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

6. Trade and property marks and names are not registered and medicines are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration. Neither does this Act deal with pictures, photographs, etc., for which copyright is obtainable under the Indian Copyright Act, 1914.

7. Printed Specifications of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places: -

AHMEDABAD	R. C. Technical Institute.	HYDERABAD	Revenue Department of His Highness the Nizam's Government.
ALLAHABAD	Public Library.	JALPAIGURI	Office of the Commissioner, Rajshahi Division.
BANGALORE	India Institute of Science.	KARACHI	Office of City Deputy Collector.
BOMBAY	Record Office.	LAHORE	Punjab Public Library.
"	Victoria Jubilee Technical Institute, Byculla.	LONDON	The Patent Office, 25, Southampton Buildings, W.C.
"	The Bombay Textile and Engineering Association, No. 1A Sussex Road, Parel.	MADRAS	Record Office, Egmore.
CALCUTTA	Patent Office, No. 1, Council House Street.	MRIDHIMAN	College of Engineering.
CAWNPUR	Civil Engineering College, Sibpur.	MYSORE	Office of the Secretary to Government, General and Revenue Department.
CHINCHURAH	Office of the Director of Industries, United Provinces.	NAGPUR	Victoria Technical Institute.
CHITTAGONG	Office of the Commissioner, Burdwan Division.	POONA	College of Engineering.
DACCA	Office of the Commissioner, Chittagong Division.	RANGOON	Office of the Revenue Secretary, Government of Burma.
DELHI	Office of the District Board, Dacca.	ROORKEE	Thomason College.
	Office of the Deputy Commissioner.	SHOLAPUR	Office of the Collector.
		WASHINGTON (U.S.A.)	The Patent Office.

8. Specifications of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office; 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the

Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

9. Publications on sale at the Patent Office:—

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(g) Inventions (Consolidated Subject Matter Index, 1900-1911, and Chronological lists, 1905-1911)	3 0
(h) Patent Office Journals (Issued quarterly)	each 0 8
(i) Patent Office Journals, 1912, 1914, 1915, 1916, 1917	each 1 0
(j) Printed specifications of inventions since 1912	each 0 8

H. G. GRAVES,
Controller of Patents and Designs.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 1st April 1919.

LIABILITIES.			ASSETS.		
	Rs.	A. P.		Rs.	A. P.
Capital paid up	2,00,00,000	0 0	Government Securities	5,85,60,213	0 0
Reserve Fund 1,89,00,000	0 0	0	Other authorized Investments	1,34,84,734	0 0
Transfer to Special Re- serve Fund for Depre- ciation of Invest- ments, <i>see</i> below	25,00,000	0 0	Loans on Government and other authorized Securities	16,25,95,129	2 9
	<hr/>	<hr/>	Accounts of Credit on Govern- ment and other authorized Securities	4,97,45,480	5 7
	<hr/>	<hr/>	Bills discounted and purchased	1,48,80,860	1 5
Reserve for Depreciation of Invest- ments	25,00,000	0 0	Balances with other Banks	27,45,423	12 10
	<hr/>	<hr/>	Bullion		
Public Deposits at Head Office	6,46,88,361	12 11	Dead Stock	18,68,338	2 7
Public Deposits at Branches	1,43,90,772	15 11	Stamps	15,033	15 1
Other Deposits at Head Office and Branches	22,77,98,948	15 8	Sundries	3,15,524	8 3
Bank Post Bills, etc.	18,63,707	5 8	Cash and Currency Notes at Head Office*	24,52,50,717	3 6
Sundries	22,69,172	1 2	Cash and Currency Notes at Branches*	10,46,53,245	15 10
RUPMRS	34,99,08,963	3 4	RUPMRS	34,99,08,963	3 4

* Including Raya. & ♀ Raya. value Rs. 8,80,100 0 0
 † Do. do. do. .. 5,39,985 0 0

Rs. 9,10,035 0 0

By the order of the Directors,

H. FISHER.

N. H. Y. WARREN,

Chief Accountant,

Rate for Demand Loans 6 per cent.

Percentage 83·65.

BANK OF BRITISH
Calcutta, 3rd April 1919.

BOARD OF EXAMINERS.

Text-books, etc., for sale.

List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Oriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

Qualified Urdu Teachers.

ABBOTTABAD.—M. Q. Rahmat Ullah Khan, B.A., Assistant Master, Government High School, Abbottabad

AGAR-MALWA—M. Ramechwar Dayal, Officer's Munshi, Agar, Malwa, C. I.

ALLAHABAD—

M. Shaikh Mohammad Ismail, South Malaka, Allahabad.

M. Syed Muhammed Hussain, 253A, Mohtashim Jani, Allahabad.

M. S. Athar Hussain Jafari, Head Maulavi, A. P. Mission High School, 257 Chak, Allahabad.

AMBALA—

M. Mohd. Akbar Khan Haidari, The Oriental Lodge, Ambala.

M. Zafarullah Khan Haidari, Oriental Lodge, Ambala.

M. Chhote Lal, Lalkurti Bazar, Ambala.

M. Jawala Parshad, Regimental Munshi, Lalkurti Bazar.

M. Guliam Qadir, Karimullah's Compound, near H. M. High School, Ambala Cantonment.

M. Mohamed Khalil, Urdu Instructor, Mohalla Majmanar, Ambala City.

AMRITSAR—M. Mihroddin, C/o Messrs. Karamdin Bros., Hill Bazaar, Amritsar.

AMROHA—M. Khwaja Amir Ahmad Ansary, Government High School, Amroha.

BANGALORE—

M. Mohd. Imdad Hussain, 1, Gun Troop Road, Bangalore Cantonment.

M. Hussain Mirza, 1, Gun Troop Road, Bangalore.

†M. Mukhtar Ahmad, 1, Gun Troop Road, Bangalore.

M. Ghulam Ahmad Sahib, 58, Dispensary Road, Bangalore (Cantonment).

M. Akmal Ali Akmal, Officers' School of Instruction, Bangalore.

M. Muhammad Muslim, Officers' School of Instruction, Bangalore.

*M. S. M. Abdullah Afzal, Officers' School of Instruction, Bangalore.

BANNU—M. Mul Chand Khurana, Munshi Aliun, Prisoner and Clerk to Afghan Medical Mission, Banu.

BAREILLY—M. Hafizuddin Khan, B.A., Aqab Kotwali, Bareilly.

BOMBAY—

†Mr. H. M. Anwar, Karelwadi, Thakurwar Road, Post No. 2, Bombay.

Mr. Musa Younus Hakim, Mustafa Lodge, Antop Hill, Matunga, Bombay.

Mr. Mohd. Shafi Ahmad Maghari, M.A., Address.—Kerawala Mansion, Carnac Road, Bombay 2.

Mr. Ismail Babaji Bhaldar, Address.—Boerban Mosque, Old Hubli, Hubli, District Dharwar.

CALCUTTA—

M. Reza Ali Wahshat, M.R.A.S., 2/1/2, Tiljala 1st Lane, Balligunge, Calcutta

M. Badru-z-Zaman, 212/1, Linton Street, Calcutta.

M. Abdul Badi, 5, Ramsanker Roy Lane, Calcutta.

M. A. M. F. Wahhab, Librarian, Calcutta Madrasah, 14, Zakaria Street, Calcutta.

M. Mohd. Gholam Kibriya Ibrat, 17/1, Noorallah Doctor's Lane, Balligunge Road, Calcutta.

*M. Badruddin Ahmed, B.A., 3, Elliot Lane, Calcutta.

M. Syed Nawab Ali, 11, Colootola Street, Calcutta.

†M. Dailluddin Ahmed, 37, Karaya Bazar Road, Balligunge, Calcutta.

M. Abdul Wajid, 106, Harrison Road, Calcutta.

M. A. M. Ubaidur Rasheed, B.A., 4, Korabardar Lane, P. O. Wellesley, Calcutta.

M. Nisar Ahmad Khan, 49, Ice Factory Lane, Entally, Calcutta.

M. Shahabuddin Ahmad Siddiqi, 41, Gardner Lane, Entally P. O., Calcutta.

M. Syed Abu Zafar, 36, European Asylum Lane, Calcutta.

M. Md. Quasim Khan, C/o H. A. Rahaman & Co. 44, Lower Chitpore Road, Calcutta.

M. Mohd. Aslam, 19, Tiljala 1st Lane, P. O. Balligunge, Calcutta.

†M. Mirza S. M. K. Sultan, B.A., M.F., 11, Colootola Street, Calcutta.

*M. Aziz Mohd. Khan Afridi, 41, Gardner's Lane, Entally P. O.

M. Azizun Nabi Khan Aziz, 27, Karaya Bazar Road, Balligunge, Calcutta.

M. S. M. Yunus, Baker Hostel, Calcutta Madrasah, Calcutta.

M. Rashiduddin Ahmed Khan, 41, Gardner Lane, Entally P. O., Calcutta.

M. Abdul Karim Nashtar, 6, Karam Hossain Lane, Balligunge.

M. Mohd. Ismail Khan, 5, Doctor Karam Hossain Lane, Balligunge.

M. Mohd. Qurban Ali Asri, 28, Park Lane

CAMPBELLPORE—

*M. Din Mohammad Khan Talib, Officer, Cadet Unit.

CAWNPUR—

M. S. Abdul Ghani, Regimental Munshi, Garrison Battalion, Royal Irish Rifles.

M. S. M. Aminuddin, Officers' Teacher, Chain Singh's Compound, Chatai Mahal, Cawnpore.

DELHI—M. Aziz-ur-Rahman (of Delhi), Regimental Munshi, The Fort, Delhi.

DERA GHAZI KHAN—M. M. Waris Ali Khan, "Waris," Junior English Master, Government High School, Dera Ghazi Khan.

FEROZEPUR—

M. Suraj Narain, B.A., Kabari Bazar, Ferozepore.

M. Harnam Das, Headmaster, Malwa Khalsa School, Ferozepore City.

HISSAR—M. M. I. Jan Bukhari, C/o Booking Clerk, Railway Station, Biwani District, Hissar.

HYDERABAD (DECCAN)—M. Jamaluddin, Revenue Secretariat, H.E. H. the Nizam's Government, Hyderabad.

JHANSI—

*M. Mohd. Sadig Ali, 39, Orchha Gate, Jhansi.

M. Abdullah Khan, Officers' Munshi, Sadar Bazar, behind Kotwali.

JHELUM—

M. Thakur Das Pahwa, Officers' Munshi, Jhelum.
 M. Chandan Khan, Officers' Munshi, Pharianwala Bazar, Jhelum.

JUBBULPORE—

M. Abdul Rahim, Regimental Munshi, 1/4th Royal West Kent Regiment, Saddar Bazar, Jubbulpore.
 M. Mohd. M. Haque, Officers' Munshi, C/o Nisar Ali Shah's Garden, Nerbadde Road, Jubbulpore Cantt.
 Mr. Mahomed Zahid Khan, C/o Hakim Mahomed Hayat Khan, General Mercha nt, Sadar Bazar, Jubbulpore.

JULLUNDUR—

M. Karam Chand, C/o Jacki Mall & Sons, Sudder Bazaar, Jullundur Cantonment
 M. Dharm Lal, C/o Oriental Book Depôt, Jullundur.

M. Murtaza Ahmad Khan, Akhgar Durrani, Village Bhaddam, Post Office Parjian, District Jullundur.

KARACHI—M. Asandram Thadomal, Regimental Munshi, Norfolk Regiment, Garrikhata, Karachi.

KASAULI—M. Anand Sarup, Depôt Munshi, Kasauli (summer only).

KOHAT—*M. Lal Mohammad Qureshi, Officers' Munshi, C/o Head Master, A. V. M. Islamia School, Kohat.**KOLHAPUR—**Pt. Vasudeo Damodar Kuikarni, 112, Shahupuri, Kolhapur.**LAHORE—**

M. Sham Lal Bhargava, Officers' Munshi, Saddar Bazar, Lahore Cantonment.
 M. Syed Mohammad, B.A. (Col.), No. 3, Katoomal Building, Beaton Road, Lahore.
 M. Mohd. Ishaq, Regimental Munshi, Bengali Mohalla, Sadar Bazar, Lahore Cantonment.
 M. M. Abdul Hamid, C/o H. Abdul Latif, Esq., Pleader, Havelli Pathranwali Moobi Gate, Lahore.
 M. Muhammad Din, 299, Pir Gilani Street, Lahore.
 M. Abdur Rahman Ahmedi, C/o M. Nizamuddin Saheb, Kucha Rangrezan, Lohari Mandi, Lahore.

LUCKNOW—

M. Abdul Karim, C/o The 10th Battalion, Middlesex Regiment, Lucknow.
 M. Mohd. Ashfaq Hussain, Regimental Munshi, 1/10th Middlesex Regiment, Lucknow.
 M. Sh. Abdul Rabb, E(d) Section, No. 1 Barrack of 1/10th Middlesex Lines, Lucknow.
 *M. Abdul Alim, Hussainganj, Lucknow.
 *M. Mohd. Yaqub Khan (Munshi Faizi), near Royal Hotel.
 M. Mohammad Musharif Ali, Hewett Road, near Post Office, Lucknow.
 *M. Abdul Hamid, Kool's Hospital, Ghunyari Mandi, Lucknow.
 M. S. Muzafer Hussain "Zaidi", C/o Maulana "Sofi", Molvi Ganj, Lucknow.

LUDHIANA—

M. Kishori Lal Jethi, Khanna Khurd, District Ludhiana.

M. Amar Nath Yogi, Professor of oriental languages, Ludhiana.

MADRAS—M. Muhibdin Hussain Sahib, 15/16, Vathar Chinniah Pillai Street, Ravapettah, Madras.**MEERUT—**M. Ahmad Bux, Regimental Munshi, British Reserve Cavalry Regiment, Meerut.**MHOW—**

*Mr. Thomas Shah, Son of Shaikh Mohamed Shah, C/o Commandant, Machine Gun Centre, Mhow.
 Mr. Syed Muhammad Umar, C/o Post Master, Mhow.

MOZUFFERPUR—M. Mohd. Shusib, Arabic Teacher, Zilla School, Mozufferpur.**MULTAN—**

M. Sultan Mohammad, Regimental Munshi, Multan Cantonment.
 M. Sher Ali Khan Rind, House No. 634, Sudder Bazar, Multan.
 M. S. M. Ramzan Masrur, Cantonment School, Multan.

MURREE HILLS—

M. R. C. Bagchi, Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
 M. Ghulam Mohy-ud-Din, Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
 M. Bodhi Raj, Regimental Munshi (summer only).
 M. Abdul Karim Khan, Regimental Munshi, 2/4th Borderers, Lower Gharial, Murree Hills.

NAINI TAL—M. Faqir Ulia, St. Joseph's College, Naini Tal.**NASIK—**

M. Mohd. Arif, Officers' School of Instruction.
 M. Habibun Nabi Khan Saifi, Officers' School of Instruction.
 M. Azherus Sadain, Officers' School of Instruction.
 M. Abdul Haq Khan, Officers' School of Instruction.
 *M. Mohamad Sharafat Ali, Officers' School of Instruction.
 M. Mohd. Abdul Hamid, Officers' School of Instruction.

NASIRABAD—M. S. Sadiq Ali, Munshi Faizil, C/o Peerjee Mohd. Ali, Sugar and Tea Merchant, Nasirabad (Rajputana).**NOWSHERA—**

M. Nadal Mehd, Officers' Munshi, Nowshera City.
 M. S. Karim Baksh, Regimental Munshi, Sadar Bazar, Nowshera, N. W. F. P.

PATNA—*M. S. Farhudin Bakshi, Bakshi Muhalia, Patna City.**PESHAWAR—**

M. Ahmed Din, Regimental Munshi, 1st Royal Sussex Regiment, opposite the Post Office, Sadar Bazar, Peshawar.
 M. Abdul Rahim, Head Master, Islamia High School, Peshawar.
 M. Ajab Shah Anand, Officers' Munshi, Dak Nama, Peshawar City.
 M. Kazi Ghulam Nabi, opposite General Post Office, Sadar Bazar, Peshawar.
 *M. Sayid Zafar Shah Bukhari, Head clerk, office of the Inspector of Schools, Northern Circle, N.-W. F. B. Peshawar.
 M. S. Ali Hussain Shah, Garhi Hazrat Karim Shah Sabir Bukhari, Karimpura, Peshawar City.

M. H. S. Wajid Ali Shah, Mohalla Saydan, Karimpura, Peshawar City.

POONA—

M. S. R. Kapur, Regimental Munshi, 1st Norfolk Regiment, C/o Pandit Diwan Chand, Accountant, A. C. R. E's Office, Poona.

QUETTA—

M. Mohd. Rahim Shah, Urdu Instructor, Cadet College.
 M. Mohamed Sarwar, Urdu Instructor, Cadet College.
 Pt. Hirday Narayan, Urdu Instructor, Cadet College.
 M. S. Abdul Aziz, The King's Regiment, Quetta.
 M. Syed Inam Ali, Mission Road, Quetta.
 M. Sher Mohamed, Urdu Instructor, Cadet College.
 M. Sita Ram Mahta, Urdu Instructor, Cadet College, Quetta.
 M. Jawali Prashad, Urdu Instructor, Cadet College, Quetta.
 *M. S. Barkat Ali, Urdu Instructor, Cadet College, Quetta.
 M. Dittu Ram, Urdu Instructor, Cadet College, Quetta.
 M. Farzand Ali Khan (of Patna), Urdu Instructor, Cadet College.
 M. Syed Hadi Hussain, Urdu Instructor, Cadet College.
 M. Mahmud Hasan Ismaili, Urdu Instructor, Cadet College.
 M. Syed Aulad Hussain, Cadet College, Quetta.
 M. Abdul Hakim Khan, Nishtar-Shair Manzil (M. W. S., Military District).
 M. Jiya Lall, Cadet College, Quetta.
 M. Mohd. Faiz Khan, Cadet College, Quetta.

QUETTA—contd.

M. Ghulam Murtaza Beg, Cadet College, Quetta.
 M. Ram Khan, Cadet College, Quetta.
 M. Haji Ahmad Pakhray, Cadet College, Quetta.
 *M. S. Aulad Ali Gilani, Cadet College, Quetta.
 M. Mohd. Sarwar Khan, Mirza, Anderson Road, Baba Mohalla, Quetta.
 M. M. Ghulam Haider Khan, 1/2o Meena Khuda Baksh & Co., Bruce Road, Quetta.

RAWALPINDI—

M. Ghulam Mohy-ud-Din, Regimental Munshi, 2nd Battalion, North Staffordshire Regiment, Rawalpindi (winter only).
 M. Ghulam Rasul, Sadar Bazar, Rawalpindi.
 M. K. R. Mehta, Regimental Munshi, 1st F. S. Garrison Battalion, Somerset Light Infantry.
 M. Bodla Raj, Regimental Munshi (winter only).
 *M. Fazl Elahi, C/o Elahi Buksh & Co., Polo Sports Works, near Manz Gate, Rawalpindi.
 *M. Mohd. Abdul Khalil, C/o Munshi Ali Ahmad, Butcher's Street, Sadar Bazar, Rawalpindi.
 *M. M. Musafir Hamid Faruqi, 1/2o M. Rahmat Ali, Veterinary Assistant Transport Bullock Depot, Rawalpindi.

RISALPUR.—M. Kazi Abdul Haqq Khan, Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

ROORKEE CITY.—M. Fazl-i-Haq, Muballa Satti, Roorkee City

ROHTAK.—M. Mohammad Akeeluddin, Fort, Rohtak.

SIALKOT.—

M. Abdul Hamid Khan, Officers' Munshi, Mori Gate, New Street, Sialkot.
 M. Ghulam Rasul Syed, Raja Street, Sialkot.

SIMLA.—M. Abdul Latif, Urdu Instructor, 1/2o M. Mohamed Buksh Sahib, Pleader, Lower Bazar.

SUBATHU—

M. Amar Nath Varma, Officers' School of Instruction, Subathu.
 M. Anand Swarup, Officers' School of Instruction, Subathu.
 M. Md. Khalil-ur-Rahman, Officers' School of Instruction, Subathu.
 M. Md. Miyan Khan Haidari, Officers' School of Instruction, Subathu.
 M. Amir Buksh Gyani, M. F., Officers' School of Instruction, Subathu.
 *M. Habib Ulah, Syed, Officers' School of Instruction, Subathu.
 M. Mool Chand Saingal, Officers' School of Instruction, Subathu.

WELLINGTON—

M. Syed Khurshad Ali, Urdu Instructor, Cadet College, Wellington.

M. Abdul Majid Sharif Quraishi, Munshi, Cadet College.

Qualified Bengali Teachers.

CALCUTTA.—Babu Surendra Chandra Chatterjee, 6, Muktaram Row, Calcutta.

RUNGPUR.—Babu Mukunda Lal Das Gupta, Kaktna, District Rungpur.

Qualified Canarese Teacher.

BANGALORE.—M. R. Ry. K. Hanumantha Rao, No. 1, Main Road, Seehadripuram, Bangalore.

Qualified Malayalam Teacher.

ADICHANALLORE.—M. R. Ry. N. Sankara Pillai, First Assistant, H. G. E. School, Adichanallor.
KOTTAYAM.—M. R. Ry. A. I. Pothen, Malayalam Munshi, Basel Mission High School, Kottayam.

Qualified Marathi Teachers.

EAST KHANDESH.—Mr. Laxman Narayan Phandis, B.A., C/o Mr. M. N. Phandis, Editor, Kavya-Kathanwali, Jalgaon.

POONA CITY—

Mr. Govind Krishna Modak, Sanskrit Teacher, New English School, Poona City.
 Mr. D. K. Pathak, 442, Sadashiv, Peth, Poona City.

Mr. V. L. Deshpande, 641, Budhwar Peth, Poona City.

RATNAGIRI.—M. Waman Vishnu Vaidya, C/o Mr. R. K. Bal, B.A., LL.B., Sub-Judge, Malwan, District Ratnagiri.
SHOLAPUR.—Mr. Vishnu Anant Salgarkar, C/o Mr. Harichand Amichand Shah, Sholapur.

Qualified Punjabi Teacher.

LAHORE.—M. Muhammad Zafer Ali, Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.**(ADRAKS—**

M. R. Ry. K. Raghavachari, Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.
 M. R. Ry. A. M. Satakoparmanuja Acharya, Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.—M. R. Ry. V. Subba Rao, Stewartpetta, Pithapuram, Godavari District.

NELLORE.—K. Subrahmanyam Sarma, Telugu Pandit, A. B. M. Girls' High School, Nellore.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

Teachers whose names are preceded by a cross (†) are out of India.

CALCUTTA,

The 3rd April 1919.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
Sundays and Holidays, from 2 P.M. to 5 P.M.

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J. A. CHAPMAN,
Librarian.

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The rates for these drugs from 1st April 1918 are as follows:—

SULPHATE OF QUININE.

For quantities 60 lbs. and above in one delivery	Rs. 28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	" 29 "
For any quantity less than 6 lbs.	" 30 "

SULPHATE OF CINCHONIDINE.

For quantities of not less than 6 lbs. in one delivery	Rs. 11 per lb.
For any quantity less than 6 lbs.	" 12 "
(Only small quantities available when in stock.)	

CINCHONA FEBRIFUGE.

For quantities of not less than 6 lbs. in one delivery	Rs. 5 per lb.
For quantities less than 6 lbs.	" 6 "

CINCHONA FEBRIFUGE TABLETS.

For quantities of not less than 6 lbs. in one delivery	Rs. 6 per lb.
For any quantity less than 6 lbs.	" 7 "
QUINOIDINE in non Tablet form (when in stock) and Residual Alkaloids.	

QUINOIDINE TABLETS.

For quantities of not less than 6 lbs. in one delivery	Rs. 6 per lb.
For quantities less than 6 lbs. in one delivery (when in stock)	" 7 "
Quinine is available in 1-oz., ½-lb., ¼-lb., 1-lb. and 4-lb. tins.	
Cinchonidine is available in ½-lb., ¼-lb. and 1-lb. tin.	
Cinchona Febrifuge is available in ½-lb., ¼-lb. and 1-lb. tin.	
Residual Alkaloid is available in 1-lb., 5-lb. and 10-lb. tins.	
Quinoidine is available in 1-lb. tin.	
Quinoidine Tablets are available in 1-lb. tin.	

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V. P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail Steamer or by Post. A scale of Postage is given below:—

[For ½ and ¼ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

Quinoidine tab: 1 lb. Weg. 8 lbs. Postage	Re. A. P.
Quinoidine tab: 2 lb. Weg. 6 lbs. Postage	0 10 0
Quinoidine tab: 3 lbs. Weg. 9 lbs. Postage	1 0 0

N.B.—Postage stamps are not accepted as revenue.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal :—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
5. Tracers.
6. Men trained in—
 - (a) Photo-Mechanical and Lithographic Work.
 - (b) Workshops (both Electrical and Mechanical sides).

W. G. WOOD,

Principal, Thomason College, Roorkee.

BANK OF BENGAL.

NOTICE.

Calcutta, the 1st April 1919.

The Directors have made the following change in the Bank's European Establishment :—
Mr. S. Scott to act as Sub-Agent at Rangoon Branch, as from 31st March 1919,
vice Mr. A. Eager transferred.

Calcutta, the 2nd April 1919.

The Directors have made the following changes in the Bank's European Establishment :—
Mr. G. D. Pinder to act as Agent at Burra Bazaar Branch, as from 31st March 1919,
vice Mr. M. G. Stuart granted leave.

Mr. V. Sherman to act as Sub-Agent at Secunderabad Sub-Office, as from 29th
March 1919, *vice* Mr. B. W. Vane Percy granted leave.

By order of the Directors,

N. H. Y. WARREN,

Secretary & Treasurer.

BENARES HINDU UNIVERSITY.

NOTIFICATION.

In accordance with provision contained in Statute 14, sub-section 1, Class III, Clause (b) of the Benares Hindu University Act (Act XVI of 1915), the following gentlemen have been elected on the 24th March 1919, members of the Court of the Benares Hindu University by the registered donors of the University :—

- 1. Pandit Manohar Lal Zutshi, M.A., C.T., Benares.
- 2. Babu Shiva Prasad Gupta, Benares.
- 3. Babu Beni Madhav Mehrotra, Benares.
- 4. Srijut Bal Gangadhar Tilak, B.A., LL.B., Poona.
- 5. Sir P. C. Roy, Kt., C.I.E., D.Sc., Ph.D., Calcutta.
- 6. Rai Krishnadas, Benares.

The Hon'ble Munshi Narayan Prasad Asthana, M.A., LL.B., Allahabad, has been elected under Statute 14 (5) for the residue of the term of Babu Brahmanand Sinha, M.A., deceased, who was elected on 1st March 1918, under Statute 14 (1), Class III(b).

P. S. SIVASWAMY AIYER,
Vice-Chancellor.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 31st March 1919.

No. 803.—Applications are invited for the recruitment of about twelve probationers in the Upper Subordinate Service of the Survey of India. Instructions for applicants are printed below.

INSTRUCTIONS FOR APPLICANTS FOR APPOINTMENT TO THE UPPER SUBORDINATE SERVICE OF THE SURVEY OF INDIA.

1. Every applicant must forward his application on the prescribed form addressed to the Officer in charge, Surveyor General's Office, 13, Wood Street, Calcutta, accompanied by certificates as to age, character, education, health, etc., and by specimens of drawing. All applications must reach Calcutta on or before the 15th June, after which date no application will be entertained. The applications of all Indian applicants must be countersigned by the Magistrate of the District or Town in which the applicant's family resides. Application forms and lists of certificates, etc., can be obtained from the Surveyor General's Office.

2. All applicants must be over 18 and under 22 years of age on the 1st June. They must be domiciled and born in India of Parents habitually resident in India and not established there for temporary purposes only, and all Indian applicants must be of pure Asiatic descent. All European and Anglo-Indian applicants must be unmarried and, if appointed, they will not be allowed to marry until they can satisfy the Surveyor General that they are in a financial position to do so.

3. The Indian candidates must have passed the Intermediate Examination of an Indian University, or its equivalent, mathematics to be one of the subjects. European and Anglo-Indian candidates must have passed the Final or High Standard Examination under the Code of Regulations for European Schools. Holders of Upper Subordinate Certificates from the Civil Engineering Colleges, will not be called upon to produce any further educational qualifications.

4. Every candidate will be required to sign an agreement, in the prescribed form, that he is prepared to serve in any country where his services may be required and that he will not demand his discharge during the period of probation, nor for three years from the date of being permanently appointed to the Upper Subordinate Service and never during the field season.

5. The selected candidates will be required to join the Survey of India on or about the 1st September. They will be on probation for two years with a salary of Rs. 50 per mensem. They may be discharged by the Surveyor General at any time during the period of probation, and will not be permanently appointed to the Upper Subordinate Service until they have completed their period of probation and satisfied the Surveyor General that they are capable of executing the duties they will be called upon to perform and are also suitable in other respects. The term of probation may be prolonged by the Surveyor General by one year at his discretion or by any period or periods passed by the probationer on sick leave. Probationary service, if followed by a permanent appointment, will count for leave and pension.

6. On being permanently appointed to the Upper Subordinate Service, an officer will be designated Sub-Assistant Superintendent and will receive pay at the rate of Rs. 80 per mensem rising by triennial increments of Rs. 15 to Rs. 200; but the Surveyor General may at any time stop an increment in the case of an officer whose work or conduct is unsatisfactory. The service will also include eventually nine posts on Rs. 250.

Calcutta, the 3rd April 1919.

No. 804.—Mr. E. J. Biggie, Extra Assistant Superintendent, was appointed to officiate as Deputy Superintendent from 18th to 28th February 1919, both dates inclusive, *vise* Mr. H. H. B. Hanby, Deputy Superintendent, on privilege leave and from 1st to 31st March 1919, both dates inclusive, *vise* Mr. H. W. Biggie, Deputy Superintendent, on privilege leave.

No. 805.—Mr. E. C. J. Bond, Extra Assistant Superintendent, was appointed to officiate as Deputy Superintendent from 1st to 19th March 1919, both dates inclusive, *vise* Mr. H. H. B. Hanby, Deputy Superintendent, on privilege leave.

No. 806.—Mr. J. de Graaff Hunter, M.A., Officiating Deputy Superintendent, is granted privilege leave for 6 months under Article 260 of the Civil Service Regulations and the Government of India, Finance Department, letter No. 168 C. S. R., dated the 24th February 1919 combined with furlough for 2 months under Articles 233 and 305 (c) of the Civil Service Regulations, with effect from the 1st May 1919 or the subsequent date on which he may avail himself of the same.

C. H. D. RYDER, Colonel, R.E.,
Offg. Surveyor General of India.

**OFFICE OF CONTROLLER OF MILITARY SUPPLY ACCOUNTS,
ACCOUNTS SECTION.**

List of Government Promissory notes and other securities remaining in deposit with the Controller of Military Supply Accounts on the 31st December 1918, on account of Security deposits of contractors, etc.

Designation of Officer from whom received and to whom interest is sent.	AMOUNT OF INVESTMENT.					
	3 <i>per cent</i> of 1842-43.	3 <i>per cent</i> of 1854-55.	3 <i>per cent</i> of 1865.	3 <i>per cent</i> of 1900-01.	3 <i>per cent</i> of 1906-07.	3 <i>per cent</i> of 1920.
<i>Government Promissory Notes on which interest is drawn.</i>						
Commandant, Indian Cavalry Remount Training Depôt, Bangalore.	500	1,000	...	...	...	...
Medical Storekeeper to Government, Lahore.	...	700	100	...	...	...
Ordnance Officer In Charge Ferozepore Arsenal.	...	1,000	1,000	...	...	...
Medical Storekeeper to Government, Bombay.	...	...	500	...	...	...
Ordnance Officer, Agra Depôt.	...	...	500	...	...	...
Assistant Director, Dairy Farms, S. C. Poonia.	...	1,000	...	...	...	...
Superintendent, Hosni Remount Depôt.	...	...	...	1,200	...	...
Medical Storekeeper to Government, Calcutta.	...	...	...	200	...	...
Ordnance Officer In Charge Allahabad Arsenal.	...	...	1,000	...	...	...
Medical Storekeeper to Government, Madras.	...	...	...	1,950	...	...
Superintendent, Remount Depôt, Ahmednagar.	...	...	...	700	...	...
Commandant, Remount Training Depôt, Sehore.	...	...	...	...	500	...
	500	2,700	3,400	2,400	5,650	600
						15,150
<i>Safe Custody.</i>						
Superintendent, Remount Depôt, Sargodha.	...	...	...	...	1,500	...
Ordnance Officer In Charge Rawalpindi Arsenal.	...	...	...	...	...	2,600
	...	...	...	...	1,500	2,600
						4,100
<i>Bank Deposit Receipts.</i>						
Superintendent, Remount Depôt, Moga.	1,500	...	...	...	...	...
Superintendent, Hapur Remount Depôt, Babugarh.	1,500	...	...	...	...	1,500
Medical Storekeeper to Government, Lahore.	1,740	...	...	...	...	1,740
	1,740	...	...	...	...	4,740

F. W. BAGSHAWE, Lt.-Colonel,
for Senior Controller, Military Supply Accounts.

IMPERIAL DEPARTMENT OF AGRICULTURE IN INDIA.

NOTIFICATIONS.

Pusa, the 31st March 1919.

No. 4529.—Mr. Jatindra Nath Mukerjee, B.A., B.Sc., First Assistant to the Imperial Agricultural Chemist, Pusa, is granted privilege leave for two months and one day, under Articles 246 and 260 of the Civil Service Regulations, with effect from 5th May 1919.

No. 4530.—Mr. A. V. Iyer, B.A., Second Assistant to the Imperial Agricultural Chemist, Pusa, is appointed to act as First Assistant during the absence of Mr. Jatindra Nath Mukerjee on privilege leave.

No. 4531.—Mr. Phani Bhushan Sanyal, M. Sc., Third Assistant to the Imperial Agricultural Chemist, Pusa, is appointed to act as Second Assistant *vice* Mr. A. V. Iyer appointed to act as First Assistant.

J. MACKENNA,
Agricultural Adviser to the Govt. of India.

PUBLIC WORKS DEPARTMENT, DELHI.
NOTIFICATION.

Delhi, the 1st April 1919.

No. 2245—54-E.B.—Mr. H. T. Keeling, C. S. I., Chief Engineer, Delhi Province, is granted privilege leave for 3 months under Article 260 of the Civil Service Regulations, and special privilege leave for 2 months and 1¹/₂ days under Government of India F. D. letter No. 165 C. S. R., dated the 24th February 1919, or 5 months and 18 days in all, with effect from the 7th April 1919 or such subsequent date, as he is relieved of his duties.

H. T. KEELING,
Secretary, P. W. D.

EASTERN BENGAL RAILWAY.
NOTIFICATION.

Calcutta, the 28th March 1919.

No. 5—In supersession of Notification No. 1, dated the 4th February 1919, Mr. F. A. Hince, Deputy Traffic Manager, is granted, under Article 233, 269 and 305 (b) of the Civil Service Regulations, and Government of India, Finance Department, letter No. 165 C. S. R., dated the 24th February 1919, combined leave for 12 months, *i.e.*, privilege leave for 5 months and 5 days and furlough for the remaining period, with effect from the 29th January 1919 forenoon.

J. COATES,
Agent, Eastern Bengal Railway.

MILITARY ACCOUNTS DEPARTMENT.
NOTIFICATION.

Simla, the 26th March 1919.

No. 8433-G.—2nd-Lieut. I. Geeson, 1-10th Middlesex Regiment, temporarily attached to the office of the Field Controller of Military Accounts, Poona, was granted leave under the provisions of India Army Order 291 of 1917 for 30 days, with effect from the 26th January 1919.

B. W. MARLOW, Colonel,
Military Accountant General.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 28th March 1919.

No. 1929-*Home*.—The following return of deaths registered in the Province of Delhi, during the half month ending the 15th March 1919, is published for information:—

1	2	3	4	5	6	7	8	9	10	11	12	13	14	Infants under one year of age.	
Deaths registered in the half month.															
Deaths registered in previous half months.															
Bural Circles in the Province.															
P. S. Alipur	52	44	..	..	..	..	..	..	..	..	..	..	..	..
Nangloi	33	26	..	..	..	..	..	..	..	..	..	..	..	..
Najafgarh	27	20	..	..	..	..	..	..	..	..	..	..	..	..
Subsimundi	3	3	..	..	..	..	..	..	..	..	..	..	..	..
Paharganj . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mehrauli	21	26	..	..	..	..	..	..	..	..	..	..	..	..
Raisina	6	81	..	..	..	..	..	..	..	..	..	..	..	..
Shahdara	15	13	..	..	..	..	..	..	..	..	..	..	..	..
New Cantonment	7	12	..	..	..	..	..	..	..	..	..	..	..	..
Total of the District	164	175	..	3	..	124	2	37	9	3	36	18	56

No. 1930-*Home*.—The following return of births and deaths at the undermentioned Municipal towns in the Province of Delhi for the week ending the 22nd March 1919 is published for information:—

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17			
No.	Name of Municipal Towns.	Population of 1911.			Births.			Deaths.			Causes of Death.					Infants under one year of age.			
		Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhoea.	Respiratory.	Injuries.	All other causes.	Measles and children-pox.	Males.	Females.	Total.
Delhi	225,471	107	75	185	91	90	181	..	..	..	114	4	38	2	23	..	25	26	51
Notified Area	3,678	5	2	7	..	1	3	..	..	..	1	..	..	..	..	..	..	..	99·10
Total	229,144	112	80	192	91	91	182	..	..	..	115	4	38	2	23	..	25	26	51

No. 1932-*Home*.—Under the provisions of section 5 (1) of the Indian Lunacy Act 1912, (IV of 1912), it is notified that the city of Delhi (within the limits of the Delhi Municipality and Civil Station Notified Area) is declared to be an area in which applications for reception orders under section 5 of the said Act may be entertained.

Delhi, the 31st March 1919."

No. 1942-Home.—In exercise of the powers conferred by section 12, sub-section (1) of the Indian Press Act (I of 1910), the Chief Commissioner, Delhi, is pleased to declare forfeited to His Majesty all copies, wherever found, of the book in English, entitled "Islam; a Challenge to faith", by S. M. Zwemer, inasmuch as the said book contains matter which is likely to bring into hatred and contempt the Mahammadan subjects of His Majesty in India and is therefore of the nature described in section 4, sub-section (1) clause (r) of the said Act.

No. 1946-Education.—Whereas the Municipal Committee of Delhi, has applied to the Local Government under the provisions of section 58 of Act III of 1911, (Punjab Municipal Act), and whereas it appears to the Chief Commissioner that land is required for a public purpose, namely, for widening the Grand Trunk Road, it is hereby declared that the under-mentioned land is required for the said purpose.

This declaration is made under the provisions of section 6 of Act I of 1894, and under section 7 of the said Act, the Collector of Delhi is hereby directed to take steps for the acquisition of the said land.

Specification.

District.	Tahsil.	Mauza.	Area.	Boundaries.	Place where the plan may be seen.
Delhi	Delhi	Delhi	967 square yards.	North.—Karnal Road South.—Parmeshri Das's garden . . . East.—Karnal Road West.—Parmeshri Das's garden . . .	Deputy Commissioner's Office.

No. 1949-Home.—It is hereby notified for general information that the 3rd June 1919, will be observed as a public holiday within the meaning of section 25 of the Negotiable Instruments Act, XXVI of 1891, in all public offices in the Province of Delhi on account of His Majesty the King Emperor's birthday.

C. A. BARRON,
Offg. Chief Commissioner, Delhi.

ORDERS BY THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA, AND CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATION.

Mount Abu, the 29th March 1919.

No. 6044B-B.III-4-18.—Mr. F. N. Wrack, Temporary Deputy Superintendent, second grade, at present attached to the office of the Inspector General of Railway Police and Police Assistant to the Agent to the Governor General, Rajputana, as Personal Assistant, is transferred to the Government Railway Police, Rajputana, on relief by Mr. G. F. Coulton and posted to the charge of the Indore Division during such time as Mr. J. G. Haga officiates as Superintendent, Government Railway Police, Ajmer.

By order,

B. G. P. THOMAS.

I.C. Police Assistant to the Agent to the Governor General, Rajputana.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 24th March 1919.

No. 1385-B.—Mr. J. R. Cornah, Head Master, Sandeman High School, Quetta and Superintendent of Education in Baluchistan, having been treated as on Military duty from 22nd May 1917 to 4th July 1917, this office Notification No. 2238, dated the 7th August 1917, granting him 43 days privilege leave is hereby cancelled.

By order,

G. HARRIS, Major,
First Assistant.

**ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER,
AJMER-MERWARA.**

NOTIFICATIONS.

Abu, the 20th March 1919.

No. 392.—The Hon'ble the Chief Commissioner is pleased to approve of the Hon'ble Mr. Phiroze C. Sethna of Bombay as a candidate for a license to prospect and mine for minerals in the British district of Ajmer-Merwara.

By order,

E. P. M. DURAND, Captain,
First Assistant to the Governor-General's Agent, Rajputana,
and Chief Commissioner, Ajmer-Merwara.

Abu, the 27th March 1919.

No. 401—1044.—The Hon'ble the Chief Commissioner is pleased to approve of Rai Saheb Pandit Chandrika Prasad of Ajmer as a candidate for a license to prospect and mine for minerals in the British district of Ajmer-Merwara.

By order,

A. D. MACPHERSON, Lt.-Col.,
First Assistant to the Governor-General's Agent, Rajputana,
and Chief Commissioner, Ajmer-Merwara.

Mount Abu, the 28th March 1919.

No. 409.—In exercise of the powers conferred on him by section 5 of the Ajmer Courts Regulation, I of 1877, the Hon'ble the Chief Commissioner is pleased to appoint Munshi Madan'Gopal, Special Subordinate Judge, Beawar, to be a Subordinate Judge of the 1st class in the District of Ajmer-Merwara, with effect from the date of assuming charge of the office of Special Subordinate Judge, Beawar.

No. 410.—In exercise of the powers conferred by section 138 (1) of the Act V of 1908 (Code of Civil Procedure), the Hon'ble the Chief Commissioner is pleased to direct that in all civil cases in which an appeal is allowed and which are tried by Munshi Madan Gopal, Special Subordinate Judge, 1st class, Beawar, the evidence of each witness shall be taken down by that officer with his own hand in the English language only.

No. 411.—In exercise of the powers conferred on him by section 12 of the Provincial Small Causes Courts Act (IX of 1887), the Hon'ble the Chief Commissioner is pleased to appoint Mr. Erachshah D. Mehta, Registrar, Small Cause Court, Ajmer, and to confer upon him, within the local limits of the jurisdiction of that Court, the jurisdiction of a Judge of the Court of Small Causes for the trial of suits of which the value does not exceed twenty rupees, with effect from the date of assuming charge of the office of Registrar.

By order,

H. C. GREENFIELD,
First Assistant to the Hon'ble the Chief Commissioner, Ajmer-Merwara.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the 1st Garrison Battalion, Norfolk Regiment, dated at Poona, this 26th day of March 1919.

Number, Rank and Name—21122, Sergeant, Dawes Aaron.	Parish and County in which born—Ardingly, Sussex.
Age—25 years 6 months.	Date of Desertion or Absence—1st January 1919.
Height—5 feet 6 inches.	Place of Desertion or Absence—Poona.
Colour of—Complexion, fresh; hair, light brown; eyes, hazel.	Marks—Slight stiff toe joints (big toes). 4 vaccination marks (left arm). 3 vaccination marks (right arm). Known friends to be at Miraz (address not known).
Trade—Grocer's Assistant.	Under six years' service.
Date of Enlistment—13th December 1918.	
Place of Enlistment—Haywards Heath.	

H. BORLAND, Capt. & Adjt., for Lieut.-Colonel,
Commanding 1st Garrison Battalion, Norfolk Regiment.

Report of an Absentee without leave from the Supply and Transport Corps, Bombay, dated at Bombay, this 29th day of March 1919.

Number, Rank and Name—29965, Acting Sergeant, Douglas Hudson.	Place of enlistment—Bombay.
Age—26 years.	Parish and county in which born—Not known.
Height—5 feet 9 inches.	Date of absence—15th March 1919.
Colour of—Complexion, fair; hair, brown; eyes, dark.	Place of absence—Bombay.
Trade—Accountant (previous to enlistment in the Supply and Transport Corps).	Marks—Small por marks on face.
Date of enlistment—18th May 1917.	Absented without leave.
	Under two years' service. (Not applicable to Militia.)

F. GEOGHEGAN, Lieut.-Colonel,

Asst. Director S. & T. (Embn.), Bombay.

IN THE HIGH COURT OF JUDICATURE AT MADRAS.
In Insolvency.

Notice is hereby given that orders have been made by this Court adjudging the persons hereunder mentioned Insolvents and vesting the estates and effects of the said Insolvents in the Official Assignee of this Court; and all persons indebted to the said Insolvents, or who have any of their estates and effects, are hereby required forthwith to pay or deliver the same to the said Official Assignee.

Number of Petition.	Date of Presentation.	Name, address and description of Insolvent.	Date of Adjudication.	Date of Public examination.
37 of 1919	6th March 1919	N. Rathakrishniah, N. Appel Narasimhalu, N. Kothandaramiah and N. Pattabiramiah, residing at No. 7, Murthi Lane, near Devaraja Mudelly Street, George Town, Madras.	6th March 1919	9th May 1919.
42 of 1919	13th March 1919	V. K. Appa Row carrying on business under the name and style of "Holst and Nathan" at Nos. 1-12 and 2-12, Noor Street, Madras.	13th March 1919.	

HIGH COURT OF JUDICATURE,
Madras, 25th March 1919.

J. R. ATKINSON,
Deputy Registrar.

**IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM
IN BENGAL.**

In Insolvency.

Notice of Adjudication Order.

No. 43 of 1919.

The 2nd April 1919.

Re Manmoto Nath Adhicary, residing at No. 11-A, Noyan Chand Dutt's Street, in the town of Calcutta, and carrying on business as Goldsmith at No. 5-2, Durga Charan Mitter's Street, in Calcutta aforesaid.

Ex parte the debtor.

On the 31st day of March 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

Note.—All debts due to the estate should be paid to me.

G. McD. FALKNER,
Official Assignee of Calcutta.

IN THE CHIEF COURT OF LOWER BURMA.**Insolvency Jurisdiction.****CASE No. 81 OF 1919.**

Rangoon, the 12th March 1919.

In the matter of the firm of P. L. S. C. M. Chetty, Insolvent.

Notice is hereby given that on a petition presented by V. S. R. M. Chetty, Firm of Rangoon, a creditor of the Firm of P. L. S. C. M. Chetty carrying on business in partnership as Saw Millers and traders at Botataung, Rangoon, on the 7th day of May 1919 an order of adjudication of Insolvency pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, against the said Firm of P. L. S. C. M. Chetty was made by the Chief Court of Lower Burma on the 4th day of March 1919.

CASE No. 83 OF 1919.

Rangoon, the 18th March 1919.

In the matter of Ganta Mariah, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Ganta Mariah, Contractor, residing at No. 50, 86th Street, Rangoon, on the 11th day of March 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 13th day of March 1919 against the said Ganta Mariah.

CASE No. 84 OF 1919.

Rangoon, the 19th March 1919.

In the matter of Pitchaya, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Pitchaya, Trader of No. 18, B. Road, Ahlone, Rangoon, on the 13th day of March 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Pitchaya.

CASE No. 35 OF 1919.

Rangoon, the 19th March 1919.

In the matter of Mg Po Hmyin, Insolvent.

Notice is hereby given that on a petition for the benefit for the Presidency-Towns Insolvency Act, 1909, presented by Mg Po Hmyin, Broker, residing at No. 41, 10th Street, Rangoon, on the 13th day of March 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Mg Po Hmyin.

CASE No. 36 OF 1919.

Rangoon, the 19th March 1919.

In the matter of Chetty Poornian Naidu, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency Towns Insolvency Act, 1909, presented by Chetty Poornian Naidu, now a Civil Prisoner, residing at No. 11 in 39th Street, Rangoon, on the 13th day of March 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Chetty Poornian Naidu.

CASE No. 38 OF 1919.

Rangoon, the 20th March 1919.

In the matter of Sharfudin, son of Patcha Sahib (deceased) Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Sharfudin, son of Patcha Sahib (deceased) Peon, residing at No. 64, Dhoby Lines, Theinbyu Circle, Rangoon, on the 19th day of March 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Sharfudin.

CASE No. 39 OF 1919.

Rangoon, the 20th March 1919.

In the matter of Khoo Hone Choon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Khoo Hone Choon residing at No. 50, Strand Road, Rangoon, on the 20th day of March 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Khoo Hone Choon.

CASE No. 173 OF 1918.

Rangoon, the 19th March 1919.

In the matter of Rajah Khan, Hospital Khalashee of Government House Dispensary, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Rajah Khan an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 15th day of March 1919.

CASE No. 91 OF 1917.

Rangoon, the 26th March 1919.

In the matter of K. A. Mahomed Ebrahim unemployed, residing at No. 42, Kalabusti, Rangoon.

Notice is hereby given that the order of this Court adjudging the said K. A. Mahomed Ebrahim an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 19th day of March 1919.

CASE No. 12 OF 1919.

Rangoon, the 26th March 1919.

In the matter of M. M. Sheerazee, unemployed, residing at No. 57-58, Spark Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said M. M. Sheerazee an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 19th day of March 1919.

CASE No. 10 OF 1919.

Rangoon, the 27th March 1919.

In the matter of Bobbadi Bangari Maistry, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Bobbadi Bangari Maistry, unemployed, residing at No. 2, 55th Street, Rangoon, on the 26th day of March 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Bobbadi Bangari Maistry.

CASE No. 41 OF 1919.

Rangoon, the 27th March 1919.

In the matter of C. Hin Coor, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by C. Hin Coor, Clerk, residing at No. 27, 47th Street, Rangoon, on the 26th day of March 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 27th day of March 1919 against the said C. Hin Coor.

MAUNG GYEE.

Offg. Registrar.

H.C. 2

IN THE COURT OF THE SUB-JUDGE AND JUDGE, INSOLVENCY COURT, AJMER.

No. 41 or 1919.

Moti, son of Nand Ram, Mochi of Ajmer, Insolvent.

against

	Debt.
	Rs. A. P.
1.	...
2. Ram Chander, son of Behari Lal, Agerwala, Ajmer	390 5 0
3. Rampat, son of Nand Ram, Mochi	200 0 0
4. Ram Chander, son of Behari Lal	530 0 0
	<hr/> 1,238 5 0

The applicant has filed an application under Section 11 of 1907 (Insolvency Act) and the application will be heard on the 19th April 1919 at 11 A.M. The creditors are hereby informed that in default of appearance the application will be heard *ex parte* and given under my hand and seal of the Court this 14th day of April 1919.

No. 42 or 1919.

Abdul Majid, son of Sayid Abdul Wahab Insolvent,

against

	Debt.
	Rs. A. P.
1. Ganga Pershad, son of Ram Dhan Chandak, Ajmer	205 4 9

The applicant has filed an application under Section 11, Act III of 1907 and the application will be heard on the 22nd April 1919 at 10 A.M. The creditors are hereby informed that they either must appear in person or through an authorised agent to oppose the application.

In default the application will be heard *ex parte*.

Given under my hand and seal of the Court this 20th day of March 1919.

H. SARDA,

Judge, Insolvency Court, Ajmer.

IN THE HIGH COURT OF BOMBAY.
In Insolvency.

No. 173 or 1919.

The 29th March 1919.

Re Vrijlal Monji, of Bombay, Hindu inhabitant, till lately doing business in Bombay at Ganeshwadi outside the Fort of Bombay as Merchant; An adjudged Insolvent.

Ex parte; Messrs. Jamnadas Vussonji Monji & Co., a firm; the Petitioning Creditors.

Whereas the abovenamed Vrijlal Monji has been this day duly adjudged to have committed acts of Insolvency under Section IX of the Presidency-Towns Insolvency Act, 1909 (III of 1909); It is ordered that all the estate and effects of the said Insolvent do vest in the Official Assignee of this Honourable Court, and it is further ordered that the said Insolvent do, immediately after the service of the order of adjudication upon him, attend the Office of the said Official Assignee.

K. A. BHOJWANI,
Ag. Chief Clerk.

IN THE HIGH COURT OF BOMBAY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909) :—

No.	Name.	Denomination.	Address in Bombay.	Description.	DATE OF PRESENTATION OF PETITIONS.			DATE OF THE ADJUDICATION.		
					Day.	Month.	Year.	Day.	Month.	Year.
164—1919	Damodar Keshav Bhide	Hindu	Kandewadi	Clerk in the G. I. P. Railway Company, General Traffic Manager's Office.	26th	March	1919	26th	March	1919.
165—1919	Abdulla Muja Sadak Muja Surti	Mahomedan	Wanjawadi, Upper Mahim.	Lately servant in the employ of Ali Jaffer Medina and now extra ordinary.	"	"	"	"	"	"
166—1919	Saligram Harijan Sad and Sita-ram Harijan Sad.	Hindu	Kali Chowla	Lately doing partnership business as tea and sweetmeat shopkeepers and now servants in the employ of Manoharam Ibholaran.	"	"	"	"	"	"
167—1919	Sitaram Sudoo alias S. B. Sebastian	Roman Catholic	Tando	Lately Chauffeur in the employ of Mr. M. R. Jardine and now unemployed.	27th	"	"	27th	"	"
168—1919	Bhowanji Uteorji Thacker	Hindu	Dana Bunder	Lately drifter and hawker in gunny bags and now unemployed.	"	"	"	"	"	"
169—1919	Negbji Gevar Sha	"	No. 3, Clive Road, Mandvi	Lately speculator in cotton, American futures, gold and silver, and now unemployed.	"	"	"	"	"	"
170—1919	Moses Rubin Peria	"	No. 2, Baer Road, Mahim	Lately Head Clerk in the employ of Messrs. E. Stella & Co., Bombay, and now unemployed.	"	"	"	"	"	"
171—1919	Narroji Janardaji Billimoria	Parsi	Dhobi Talao, Wellington Street	Stoker in the B. B. & C. I. Railway at Parel Running Shed.	26th	"	"	27th	"	"
172—1919	Wamanrao Ragunath Raichalhyakshai.	Hindu	Dadar	Lately Clerk in the employ of Messrs. Walmer & Co., and now unemployed.	"	"	"	28th	"	"
173—1919	Laxmji Prasad Bindaprasad Sonooval	"	Matunga, Lady Jansedji Road.	Gold and Silver Merchant	"	"	"	29th	"	"
174—1919	Firoz K. Rida Kadoo	"	Fanswadi	Lately dealer in old iron materials and now unemployed.	"	"	"	31st	"	"
175—1919	Utembar Dattalal Ichhar	"	Lohar Chawl	Lately blacksmith and now unemployed.	"	"	"	"	"	"
176—1919	Balla Taranji Bhondasi	"	Lower Patel	Sawyer in the B. B. & C. I. Railway's saw shop at Parel.	"	"	"	"	"	"
177—1919	Vallabhai Patil, ex-Brahmanani	"	Panjimde	Lately petty dealer in copper and brass pots and now servant in the employ of Chinu Lal Lalubhai.	"	"	"	"	"	"

On the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvent, and that the real and personal estate and effects of the said Insolvents do vest in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 31st day of March 1919.

K. A. BHOJWANI,
Ag. Chief Clerk.

ROYAL INDIAN MARINE.

NOTIFICATION.

Bombay, the 28th March 1919.

FURLough AND LEAVE.

No. 6.—The undermentioned Officer is granted leave out of India on Medical Certificate with effect from the date and for the period specified against his name:—

Captain C. Gardner, R.I.M., 12 months, with effect from 3rd March 1919.

B. H. JONES,
for Director, Royal Indian Marine.

POSTS AND TELEGRAPHs.

(POST OFFICE.)

NOTIFICATION.

Calcutta, the 1st April 1919.

No. 1037-Ap.—Mr. M. K. Raman, Probationary Superintendent of Post Offices, Madras, is appointed sub *pro tem.* Superintendent of post offices, 5th grade, with effect from the 18th February 1919, and until further orders.

G. R. CLARKE,
Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHs.

(TELEGRAPH ENGINEERING.)

NOTIFICATIONS.

Calcutta, the 1st April 1919.

No. 1617-E-E.—Mr. J. C. Shields, Superintendent, Telegraph Engineering, is granted privilege leave for 15 days with effect from the 5th March 1919, in extension of the leave notified in this Department Notification No. 925-E-E., dated the 25th February 1919.

No. 1620-E-E.—Mr. W. S. McMillan, Assistant Superintendent, Telegraph Engineering, is granted privilege leave for six months combined with furlough for six months with effect from the 23rd January 1919.

This cancels this Department's Notification No. 1518-E-E., dated the 26th March 1919.

The 2nd April 1919.

No. 1644-E-E.—Mr. M. H. Reynolds, Superintendent, Telegraph Engineering, is granted privilege leave for four months and seventeen days combined with furlough for one year, four months and fourteen days with effect from the 24th January 1919.

This cancels this Department's Notification No. 755-E-E., dated the 17th February 1919.

No. 1648-E-E.—The following officiating promotion in the Upper Subordinate establishment (Engineering Branch) is sanctioned with effect from the date specified:—

Name.	From	To	With effect from
Mr. J. C. West	Inspecting Telegraphist	Deputy Superintendent, 2nd class, officiating.	14th January 1919.

G. R. CLARKE,
Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(TELEGRAPH TRAFFIC.)

NOTIFICATIONS.

Calcutta, the 1st April 1919.

2492-T.—Mr. E. T. Pope, Superintendent of post offices, Traffic, Bengal and Assam Circle, was granted privilege leave from the 10th to 28th February 1919.

Mr. G. Augustine, Telegraph Master, officiated as Superintendent of post offices, Traffic, Bengal and Assam Circle, from the 13th to the 28th February 1919, vice Mr. Pope.

G. R. CLARKE,

Director-General of Posts and Telegraphs.

Calcutta, the 2nd April 1919.

No. 2539-T.—Reports of opening and closing of offices received during the period 27th March 1919 to 2nd April 1919.

Name of Office.	Where situated.	Date.	REMARKS
<i>Government Telegraph Offices.</i>			
Chaklala	Punjab	11th February 1919	Opened.
Hathala	North-West Frontier	15th December 1918	Closed.
Potah	Ditto	Ditto	"
Rawalpindi, Bhabra Bazar	Punjab	30th May 1918	"
Rawalpindi, Sadar Bazar	Ditto	Ditto	"
Saggu	Ditto	12th September 1918	Opened.
<i>Railway Telegraph Offices.</i>			
Pindari	East Indian Railway	10th March 1919	Closed.
Tik	Ditto	Ditto	"

F. T. de MONTE,

Deputy Director-General, Telegraph Traffic.

DEPARTMENT OF ISSUE OF PAPER CURRENCY

Calcutta, the 4th April 1919.

Abstract of the accounts of the Department of Issue of Paper Currency on the 31st March 1919.

RESERVE.

TOTAL AMOUNT OF NOTES IN CIRCULATION.		COIN AND BULLION.						SECURITIES (PURCHASED PRICE).						REMARKS.	
In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coining.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Silver Bullion held in the U.S.A. and in transit therefrom.	Held in India.	Held in England.	TOTAL.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
1,08,54,465	39,65,38,071	40,74,12,556	5,31,84,559	2,38,48,437	8,13,51,701	12,35,865	...	...	...	...	...	...	...	...
... Singapore	10,13,53,613	...	67,64,101	52,34,940	...	...	...	...	...	...	...	...	...	1,16,59,041
... Abroad	13,88,17,803	19,83,17,803	92,18,732	1,60,36,864	...	...	...	...	...	...	...	...	...	2,72,45,646
... London	1,30,38,035	46,88,98,878	43,19,36,913	7,20,92,586	11,71,60,679	7,35,80,(12)	...	...	...	...	...	...	...	26,43,13,256
... Kashmir	5,34,41,456	5,34,41,456	30,38,631	21,89,630	...	...	...	...	...	...	...	...	...	HB4,60,98,801
... India	1,00,83,820	10,20,77,983	21,21,61,803	1,66,84,054	40,35,135	...	...	...	...	...	...	...	...	51,78,881
... Burma	14,00,23,646	14,00,23,646	56,22,923	34,53,435	...	...	...	...	...	...	...	...	...	2,07,19,159
... 3,39,76,340	1,50,06,71,450	1,53,46,47,750	16,66,11,656	17,26,99,120	15,89,11,723	12,35,865	...	...	...	...	...	...	...	90,82,858
TOTAL CIRCULATION R		1,53,46,47,750	16,66,11,656	17,26,99,120	15,89,11,723	12,35,865	...	...	...	...	...	...	...	...
Deduct—Amount due on T. drawn by one Circle on another		...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL RESERVE R		1,53,46,47,750	16,66,11,656	17,26,99,120	15,89,11,723	12,35,865	...	...	...	...	...	...	...	...

object—Withdrawn from circulation by
Foreign Circles and in course of remittance
to Circles of Issue

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 31st March 1919.
There was no gold in the Indian branch of the Gold Standard Reserve on the 31st March 1919.

TOTAL CIRCULATION R 1,53,46,47,750

TOTAL RESERVE R 1,53,46,47,750

E. M. COOK,

Officer Controller of Currency.

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LEGISLATIVE DEPARTMENT.

Addenda and Corrigenda to List of General Rules and Orders (Edition 1917), List No. I of 1918 dated 28th June 1918. As. 3/- (1s.) **List No. II of 1918, dated 31st December 1918.** As. 3/- (1s.)

The Central Provinces Code, 4th Edition, 1918. Superintendent, Cloth, lettered, Rs. 4/- (2s.)

1911

VIII Army Act (modified up to 1st August 1910), in Urdu and Hindi. 3/- (1s.)

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I Indian Paper Currency, in Urdu and Hindi. 3/- (1s.)

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HOME DEPARTMENT.

General Rules and Circular Orders of the High Court of Judicature at Fort William in Bengal, Appendix B (Civil), Royal Govt. Paper cover, Vol. I, Re. 1/- (1s.) Vol. II, Form, etc. Rs. 2/- (1s.) Vol. I (Chapters III and IV) and Extracts from Chapter IX—for us of the Record Room Staff. As. 3/- (1s.) Vol. I (Chapter IV and Extracts from Chapters III and XII for us of the Copying Department Staff). As. 2/- (1s.)

Quarterly Civil List of the Home, Education and Legislative Departments, No. 47, corrected to 1st January 1918. Royal Govt. Paper cover. As. 1/- (1s.)

Report on the Administration of Delhi Province for the year 1917-18. Royal Govt. Paper cover. Rs. 1-4/- (1s. 4d.)

DEPARTMENT OF EDUCATION.

Fauna of British India, including Ceylon and Burma—Rhynchosets—Volume VII. (Homoptera: Appendix. Heteroptera: Addenda.) By W. L. Distant. Royal 8vo. Cloth. Rs. 10 (4s.).

Progress of Education in India, 1918-19. Seventh Quintennial Review. By H. Sharp, C.S.I., C.I.E. Foolscap. Boards. Vol. I, Rs. 2-10 (6s.); Vol. II, Rs. 2 (6s.).

DEPARTMENT OF REVENUE AND AGRICULTURE.

Proceedings of Eighth Conference of Registrars of Co-operative Societies, with Appendix. Foolscap. Paper cover. As. 14 (2a.).

Report on an enquiry into the utilisation of Indian Silks in Great Britain and France. By E. C. Rawley, M.A., F.R.E.S., F.S.S. Foolscap. Limp. Rs. 4-8 (3s.).

FOREST BRANCH.

Classified List of Forest Officers of the Imperial and Provincial Services in India and Burma on 1st July 1918. Royal 8vo. Limp. Re. 1 (6s.).

Progress Report of the Forest Research Institute for the year 1917-18. Foolscap. Paper cover. As. 12 (2a.).

Progress Report of the Imperial Forest College, Dehra Dun, for the year 1917-18. Foolscap. Paper cover. Re. 3-6 (2a.).

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Administration Report of the Baluchistan Agency for the year 1917-18. Foolscap. Limp. Re. 1-8 (4s.).

History of Services of Officers holding Gazetted Appointments under the Foreign Department, corrected to 1st July 1918. Royal 8vo. Limp cover. Re. 1-8 (4s.).

Quarterly List of the Foreign and Political Department, No. 48, corrected up to the 1st October 1918. Royal 8vo. Paper cover. Re. 2 (2a.).

Report on the Administration of the Civil and Military Station of Bangalore for the year 1917-18. Foolscap. Paper cover. As. 8 (2a.).

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, No. 493 (25th November 1918), No. 500 (25th December 1918), and No. 501 (25th January 1919). Royal 8vo. Paper cover. As. 4 (2a.) each.

Guide Book for Investors in Government Securities (1918). Royal 8vo. Paper cover. As. 2 (1s. 6p.)

Report on the Operations of the Currency Department, the Movement of Funds, and on the Resource Operations of the Government of India for the year 1917-18. Foolscap. Paper cover. As. 12 (2a.).

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Indian Industrial Commission—Minutes of Evidence. Foolscap. Paper cover. Vol. I (1916-17). Delhi, Uttar Pradesh and Bihar and Orissa. Re. 3 (6s.); Vol. II (1916-17). Bengal and Central Provinces. Re. 6-8 (12s.); Vol. III (1916-17). Madras and Bangalore. Re. 3-8 (12s.); Vol. IV (1916-18). Bombay. Re. 3-8 (12s.); Vol. V (1916-17). Punjab, Assam, Burma and General. Re. 3 (12s.).

Return of Wrecks and Casualties in Indian Waters for the year 1918. Foolscap. Limp. Re. 3 (2a.).

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Accounts relating to the Sea-borne Trade and Navigation of British India for each month during the year 1918-19 (November, December 1918, and January and February 1919, Nos. 8, 9, 10 and 11 of 1918-19). Royal 8vo. Paper cover. As. 8 (1s. 6p.) each.

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Foreign Sea-borne Trade.—Return, with a prefatory note, showing the Imports and Exports of Merchandise (i.e. exclusive of Treasure and Government Stores) by Sea, from and to the Principal Countries in the six months, April to September 1918, and in the nine months April to December 1918, as compared with the corresponding periods of the previous year. Foolscap. Pies. 6 (6p.) each.

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Monthly Accounts relating to the Trade by Land of British India with Foreign Countries (July 1918), No. 4 of 1918-19. Royal 8vo. Paper cover. As. 8 (2a.).

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries (August, September, October and November 1918), Nos. 5, 6, 7 and 8 of 1918-19. Royal 8vo. Paper cover. As. 8 (2a.) each.

Monthly Statistics of Cotton Spinning and Weaving in Indian Mills (October, November and December 1918 and January 1919), Nos. 7, 8, 9 and 10 of 1918-19. Royal 8vo. Paper cover. As. 3 (1s.) each.

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Report on the Production and consumption of Coal in India, 1917. Eleventh Issue. Foolscap. Limp. As. 13 (2a.).

Return showing the Imports into, and Exports from, Chief Ports of wheat, Jute, Cotton and Rice, for the weeks ending 14th, 21st and 28th December 1918, and 4th, 11th, and 18th January 1919. Pies. 6 (6p.) each.

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Vol. V, No. 5. Miscellanea Ethnographica. Part III. 1. Weighting Apparatus from the Southern Shan States. By N. ANNANDALE, D.Sc., F.A.S.B.2. The "Bismar" in Russia. Dr. G. H. MEERWARTH. Note on the Elementary Mechanics of Balances and Steelyards. By H. G. GRAVES. Re. 1-4.

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NEW PUBLICATION ISSUED BY THE METEOROLOGICAL DEPARTMENT.

Annual Summary of the Monthly Weather Review, 1915. Re. 2 or 2s. 6d.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 5, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Estate Captain B. A. Hartley, deceased.

Notice is hereby given that all persons having claims against the late Benjamin Albert Hartley, master mariner, in the employ of the Asiatic Steam Navigation Coy., of 44, Beal Lane, Shaw, near Oldham, Lancashire, who was drowned at sea (as a result of enemy action) on 9th June 1918 when in Command of H. M.'s H. T. Pundit Letters of Administration to whose Estate have been granted to James Edmund Vallance of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 24th April next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized.

J. E. VALLANCE.

CALCUTTA,
The 12th March 1919.

LOST.

The Government Promissory Note No. 068072 of the 5½ per cent. War bonds, 1920, for Rs. 125 standing in the name of Soomro Aklabdino Jumejo, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payments of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

A. LANE RYAN,
Deputy Director-General, Post Office.

LOST.

The Allotment Letter No. 1248 M of the 5½ per cent. War bonds of 1920 for Rs. 500, originally issued in the name of Subbia Goundar, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—**SUBBIA GOUNDAR,**

Residence—Puttur, Thirupuram Taluk, Coimbatore District, Madras Presidency.

LOST.

The Government Promissory Notes Nos. E.000430 and D.004857 of the 5½ per cent. War Bonds of 1923, for Rs. 200 and Rs. 100, respectively, originally standing in the name of the Accountant-General, Madras, and last endorsed to R. Siva Rama Ayyar and R. Sangoo Ayyar, respectively, the proprietors, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Calcutta, and that application has been made for the issue of duplicates in favour of the proprietors. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

A. NEWMARCH,
Accountant-General, Madras.

Estate Lieut.-Colonel A. F. Milne, I.A., Retired, deceased.

Notice is hereby given that all persons having claims against the late Lieutenant-Colonel Alexander Findlay Milne, late retired Assay Master, His Majesty's Mint, Bombay, who died on 29th May 1918 at Morken, Culz, Peterculter, Aberdeenshire, Scotland, Letters of Administration to whose Estate have been granted to James Edmund Vallance, of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 30th April next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice and no claims sent in subsequently will be recognized.

J. E. VALLANCE.

LOST.

The Allotment Letter No. 1197 C. P. of the 5½ per cent. War Bonds of 1922 for Rs. 100, originally issued in the name of Danesa, son of Bisambher Lodha of Chich Ryotiwari, Talsil Harsud, District Nimar, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

A. K. SMITH,
Deputy Commissioner, Nimar.

KHANDWA,

The 18th February 1919.

LOST.

The Allotment Letter No. 1255 C. P. of the 5½ per cent. War Bonds of 1922, for Rs. 100, originally issued in the name of Ganpat, son of Gopal Bania, Pama Khedi Talsil Harsud, District Nimar, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

A. K. SMITH,
Deputy Commissioner, Nimar.

KHANDWA,

The 18th February 1919.

LOST.

The Allotment Letter No. ^{1151 C. P.}_{P.1} of the 5½ per cent. War Bonds 1922 for Rs. 200, originally issued in the name of Gangaram, son of Kishanajee Malguzar, of Pamakhedi, Tahsil Harsud, District Nimar, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

A. K. SMITH,
Deputy Commissioner, Nimar.

KHANDWA,
The 18th February 1919.

STOLEN.

The Government Promissory Note No. 031127 of the 5½ per cent. Loan of 1920 for Rs. 1,200, originally standing in the name of Bird & Co., and last endorsed to Thomas Small, the proprietor, by whom it was never endorsed to any other person, having been stolen, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—THOMAS SMALL.
Residence—Gouripur Jute Mills, Naihati.

In the Court of the Senior Subordinate Judge at Delhi.

CIVIL SUIT NO. 161 OR 1917.

Sheo Nath Rai, son of Munnoo Lal, caste Vaish, of Delhi Plaintiff

versus

Moti Ram alias Joti Pershad, son of Thakar Dass, caste Vaish, of Delhi . . . Defendant.

This is to be notified for the information of all persons concerned that the partnership between the Plaintiff and the Defendant above named shall be deemed to have been dissolved as from the 17th day of December 1914.

Given under my hand and the seal of the Court this 12th day of March 1919.

J. K. TAPP,
Senior Subordinate Judge, Delhi.

NOTICE.

IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL,
ORDINARY ORIGINAL CIVIL JURISDICTION.

Dated 31st March 1919.

. In the matter of Dutta & Co., Ltd., in Liquidation
And

In the matter of Nagendra Narayan Datta a Liquidator of the said Co.,
And

In the matter of Sections 215 and 235 of the Indian Co.'s Act VII of 1913.

The Hon'ble Mr. Justice Rankin has by an order dated the 24th February 1919 appointed A. K. Ghosh, Esq., Barrister-at-Law, Official Liquidator of the above Company in the place and stead of Nagendra Narayan Datta, A. Rothwell and Hara Kumar Chakraverty the former Liquidators of the abovenamed Company who were removed from further acting as such Liquidators under the Provisions of Section 207, Sub-Section 9 of the Indian Companies Act VII of 1913.

ASITA KUMAR GUHA,
Attorney for Mr. A. K. GHOSH, Liquidator.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, APRIL 5, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Indian Legislative Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER
THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on
Wednesday, the 19th March, 1919.

PRESENT:

His Excellency BARON CHAMPAFORD, P.C., G.M.S.I., G.M.L.B., G.C.M.G., G.C.B.E.,
Viceroy and Governor General, presiding, and 54 Members, of whom 46
were additional Members.

QUESTIONS AND ANSWERS.

The Hon'ble Mr. Malcolm Hogg asked :—

*11 A. M.

1. "(a) Have Government received since the signing of the Armistice with Germany any representations from Chambers of Commerce or other commercial associations on the delay in the transmission of commercial and private cables between England and India?

Delay in transmission of commercial and private cables between England and India.

" (b) Have Government issued during the same period any special instructions to all Government officers, Military and Civil, who are entitled to send cables on Government account, enjoining strict economy in the use of the cables in view of the present congestion?

" (c) If the answer to (b) is in the negative, will Government consider the advisability of taking some such action?

" (d) Have Press cables been received in India during the same period relating to (1) the death of and inquest on an actress professionally known as Miss Billie Carleton, (2) the murder of Major Seton by Colonel Rutherford, and (3) other news, the dissemination of which is of little public importance?

" (e) Have Government communicated with the Secretary of State as to the possibility of taking steps to relieve the cable system from the transmission of unnecessary and unimportant press news until such time as a normal public service can be resumed?"

[Sir Thomas Holland; Mr. Malcolm Hogg; Sir William Vincent.] [19TH MARCH, 1919.]

The Hon'ble Sir Thomas Holland replied :—

“The answer to the first two parts of the question is in the affirmative, and the third part consequently does not arise.

“With regard to the last two parts of the question, press cables were received in India relating to—

“(i) the death of, and inquest on, an actress professionally known as Miss Billie Carleton ; and

“(ii) the murder of Major Seton,

and there may have been other instances, in which news has been disseminated which may be thought of little public importance. It must be remembered, however, that the news is disseminated by a news agency which is in the best position to judge what is news of general public interest, and that one of the principal tests of public interest is the amount of attention devoted to an incident in the public press. In the case of the two particular items referred to, the news agency was doubtless influenced by the fact that the incidents in question occupied numerous columns of the daily press in England. Much of the press is circular world press, copies of which are dropped in India in course of transit to Australia and to other countries ; and this is arranged to avoid duplication of traffic. Government have been in communication with the Secretary of State in regard to relieving the cable system generally, but they do not consider that any useful purposes would be served by asking the Secretary of State to curtail press messages. The concurrence of the Governments of other countries to such a step would have to be obtained. The amount of press traffic is very small compared with commercial telegrams, and does not affect the delay appreciably.”

The Hon'ble Mr. Malcolm Hogg asked :—

2. “(a) Have Government seen a leaderette in the “Times of India” of 21st February under the heading “Interned Aliens”?

“(b) Are Government prepared to allow enemy subjects, now interned in India, to be released and remain at large in India? If so, will Government state their reasons for doing so?

“(c) Is it a fact that two steamers have been requisitioned for the repatriation of German subjects from Shanghai?

“(d) Do Government propose similarly to requisition ships for the repatriation of enemy subjects?

“(e) Will Government make a statement regarding the steps they propose to take for the repatriation of interned enemy subjects?”

The Hon'ble Sir William Vincent replied :—

“Part (a).—The answer is in the affirmative.

“Part (b).—The policy to be followed in repatriating enemy subjects now interned in India must obviously conform to the policy to be followed throughout the Empire as a whole ; but as at present advised the intention of the Government of India is that all enemy subjects now interned in India should be repatriated, save in a few exceptional cases where such action would be impracticable or cruel.

“Part (c).—The Government of India have no knowledge on this point beyond what has been published in the newspapers.

“Part (d).—The intention of the Government of India is that allied or neutral shipping should not be used for repatriating enemy subjects until the demands of British and allied subjects on such shipping have been completely satisfied.

“Part (e).—Non-Turk prisoners of war domiciled in the occupied territories in Mesopotamia are now being repatriated to Mesopotamia.

“German and Austrian civilian prisoners of war interned in India will be repatriated as soon as possible, subject to the considerations as regards shipping.

[19TH MARCH, 1919.]

[Sir William Vincent; Mr. Asad Ali, Khan Bahadur; Sir Arthur Anderson; Mr. Srinivasa Sastri; Rai Sita Nath Ray Bahadur; Sir Claude Hill.]

mentioned in the answer to part (d) above. All other prisoners of war will probably remain interned until peace is signed and will then be repatriated as soon as shipping is available."

The Hon'ble Mir Asad Ali, Khan Bahadur asked :—

3. "(a) Do the Great Indian Peninsula Railway authorities contemplate remodelling the railway stations between Bhopal and Delhi, and if so, do they propose to include in their plan a waiting room for purdah ladies at each important station, such as Manmad ?

Waiting
rooms for
purdah
ladies and a
Muslim refreshment
stall at
Victoria
Terminus
station.

(b) Do Government propose to suggest to the railway authorities the advisability of opening a Musalman refreshment stall at the Victoria Terminus station at Bombay ?"

The Hon'ble Sir Arthur Anderson replied :—

"(a) It has been ascertained that the Great Indian Peninsula Railway authorities only contemplate remodelling Jhansi station at present. In carrying out the alterations at Jhansi, they propose to provide separate waiting rooms for Indian gentlemen and Indian ladies.

(b) Government have not received any representation as regards the necessity for opening a Musalman refreshment stall at the Victoria Terminus station, Bombay. It is understood that the Railway authorities do not consider it necessary."

The Hon'ble Mr. Srinivasa Sastri asked :—

4. "Will Government be pleased to lay on the table a statement showing by provinces (a) the number of additions made to 'listed posts' since the date of the Ialington Commission, and (b) the number of posts created and thrown open to the Indian Civil Service during the same period ?"

'Listed
posts' and
the Indian
Civil Service.

The Hon'ble Sir William Vincent replied :—

"A statement * giving the information is laid on the table."

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

5. "What steps, if any, have been taken by Government to give effect to the recommendations made by Messrs. A. Maxwell-Lefroy and Ansorge regarding the Silk Industry in India, especially to their recommendation relating to the establishment of a Silk Institute in India ?"

Establish-
ment of a
silk
institute in
India.

The Hon'ble Sir Claude Hill replied :—

"I would refer the Hon'ble Member to my speech of the 9th instant introducing the budget heads of the Revenue and Agriculture and Public Works Departments."

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

6. "(a) In reply to a question asked by me in February 1918, regarding the glass industry in India, was the Hon'ble Sir George Barnes pleased to observe :—

Glass indus-
try in India

(i) that he hoped that, as the result of measures taken, the industry would be firmly established in the United Provinces before the end of the war, and

(ii) that the general question of the policy regarding steps to be taken to encourage the establishment of the industry in India must await the report of the Indian Industrial Commission ?

[*Rai Sita Nath Ray Bahadur; Sir Thomas Holland; Sir William Vincent; Mr. V. J. Patel.*] [19TH MARCH, 1919.]

(b) Will Government be pleased to state—

- (i) if the industry has been firmly established in the United Provinces and in what way;
- (ii) what steps, if any, Government propose to take in the matter generally?"

The Hon'ble Sir Thomas Holland replied :—

" (a) The answer is in the affirmative.

(b) (1) The Hon'ble Member's attention is drawn to paragraph 5 of the Resolution of the Government of the United Provinces issued on the 24th February, 1919, on a Report of the Director of Industries in those Provinces. The Resolution and the Report were published in the United Provinces Gazette of March 1st, 1919. Copy of these papers* is laid on the table.

(b) (2) It will be clear from Appendix E of the Industrial Commission's Report that a great deal of expert investigation into various problems will have to be undertaken before the prospects and best methods of developing the glass industry in this country can be fairly estimated. A number of specialists, including a chemist, will be required to deal effectively and in a practical way with all phases of the industry; but the first step is to get a clear idea of what our requirements are, and it is necessary for this purpose to obtain the advice of an expert, who, though he may not be a practical experienced worker in more than one branch of the subject, may have at the same time sufficient technical knowledge, experience and breadth of outlook to be able to indicate generally the steps which must be taken to establish the industry on a firm footing. In this view, the Government of India last November moved the Secretary of State to select the best available expert for employment under Government. It is hoped that it may be possible to obtain a technical specialist, who, by long association with glass factories, will be able to advise on the more general problems which beset the industry."

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

Continuance
of publica-
tion of the
War
Journal.

7. " (a) Has the attention of Government been drawn to the decision of the United Provinces Publicity Committee to continue the publication of the ' War Journal ' on a reduced scale until a new journal on educational lines is started ?

(b) Will the proposed journal be financed by the Government of India ? "

The Hon'ble Sir William Vincent replied :—

" The answer to the first part of the question is in the affirmative. As regards the second part, no expenditure on the journal will be met from Imperial funds after the 31st January, 1919."

The Hon'ble Mr. V. J. Patel asked :—

Ill-treat-
ment of
Indians in
South
Africa.

8. " (a) Has the attention of Government been drawn to the copy of the cable from the Chairman of the Transvaal British Indian Association to Mr. M. K. Gandhi and the letter under the heading ' Ill-treatment of Indians in South Africa ' published in the issue of the ' Bombay Chronicle ', dated February 27th, 1919, and will Government be pleased to state whether they have taken or propose to take any action to avert the danger which it is alleged threatens to overwhelm the Transvaal Indians ?

(b) Do Government propose to consider favourably the suggestion regarding the immediate despatch to South Africa of a mission consisting of a distinguished civilian and an equally distinguished Indian publicist ? "

* Not included in these Proceedings.

[19TH MARCH, 1919.]

[Sir Thomas Holland; Maharaja Sir Manindra Chandra Nandi; Sir James Meston; Sir George Lowndes.]

The Hon'ble Sir Thomas Holland replied:—

"(a) In a letter dated 24th February, addressed by name to Sir George Barnes, Mr. Gandhi forwarded a copy of a cable received by him from Johannesburg. I wrote to him myself on the 1st March to let him know that Government were cabling to the Secretary of State, and on the same day his cable was repeated, with the request that Government might be supplied with full information. At the same time, the Chairman of the British Indian Association at Johannesburg was informed of the action which Government had taken.

(b) Until further information is received, Government are not in a position to consider whether the circumstances require the despatch of a mission to South Africa, such as is proposed by Mr. Gandhi."

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked:—

9. "(a) Will Government be pleased to state the Civil Departments to which increased allowances have been granted for higher cost of living?"

(b) Are the increased allowances granted on a definite scale to include Indian and European officers alike?

(c) Are Government prepared to state the exact amount of these allowances which will go towards the benefit of the European and the Indian officers, respectively, under the Government of India and the Provincial Governments?"

The Hon'ble Sir James Meston replied:—

"(a) A statement giving the required information will be laid on the table.

(b) Yes. Special separation allowances are, however, given to the wives and families of European employees of State and Companies' Railways.

(c) In view of the answer given to clause (b) of the question, the Hon'ble Member will doubtless not press for the information for which he asks in clause (c). This information could not be collected without an extraordinary amount of labour in the various account offices throughout India."

TERMINATION OF THE PRESENT WAR (DEFINITION) BILL.

The Hon'ble Sir George Lowndes:—"My Lord, I beg to move that the Bill to make provision to determine the date of the termination of the present war and for purposes connected therewith be taken into consideration. The Bill was published in the Gazette of India of the 22nd of February last, and we have had no comments upon it. It is a Bill which, I think, requires no further explanation to the Council."

The motion was put and agreed to.

The Hon'ble Sir George Lowndes:—"My Lord, I beg to move that the Bill be passed."

The motion was put and agreed to.

[Sir William Vincent; His Excellency the Commander-in-Chief; Mr. W. A. Ironside.]

[19TH MARCH, 1919.]

INDIAN OATHS (AMENDMENT) BILL.

11-11 A.M. **The Hon'ble Sir William Vincent:**—"My Lord, I beg to move that the Bill further to amend the Indian Oaths Act, 1878, be taken into consideration. The position in relation to this Bill is exactly the same as in regard to the Bill on which my Hon'ble colleague has just addressed Council. The Bill has been published in the Gazette and no criticism has been received."

The motion was put and agreed to.

The Hon'ble Sir William Vincent:—"My Lord, I move that the Bill be passed."

The motion was put and agreed to.

INDIAN DEFENCE FORCE (AMENDMENT) BILL.

11-12 A.M. **His Excellency the Commander-in-Chief:**—"My Lord, I beg to move that the Bill to extend the operation of the Indian Defence Force Act, 1917, be taken into consideration."

11-13 A.M. **The Hon'ble Mr. W. A. Ironside:**—"My Lord, at the risk of my views being misconstrued, I desire to offer respectful protest and opposition to the proposals for the future obligations in regard to military training of the European community as embodied in the extension of the Indian Defence Force Act outlined by His Excellency the Commander-in-Chief in the Bill which is now before the Council.

"The European community has always been ready to respond to any calls made upon it and will do so provided of course the demands be those of necessity and emergency within their local areas, but in the present case I do not think that any such necessity for further training exists, and I may add that this view is held by my community throughout India.

"His Excellency the Commander-in-Chief has outlined the duties of the force, namely, that we are Civilians first and Soldiers afterwards, and I fully appreciate, and I know that every one else appreciates the recent assurances that he gave us last week when introducing the measure. The original Indian Defence Force Act in the main aimed at our being trained soldiers in the midst of our civil responsibilities, it was a question of emergency and necessity, and to the best of our power the call was met and a well trained force exists to-day.

"I do not wish to go into the question at length, but I hold that the extreme urgency and necessity for the measure have disappeared, and the momentum which has been imparted into the military knowledge and military training during the past four years and that portion of our lives and the state of efficiency attained should, I think, suffice to carry us on for at least another 12 months and render an even modified continuance of the present training or of a modified system of training a superfluity.

"Military duties do not fit in well with civil and industrial occupations, workers commencing early and ending late in the plains day after day have little time for being soldiers and it cannot be expected of them. If soldiers be necessary we must employ them, and the general body of tax-payers for whose benefit they exist should pay for them at the recognised market rate, and I hold that one commercial community should not be utilised to keep law and order to enable others to escape.

"The commercial community in Calcutta is a fair representation of the whole, and I feel bound to say that we are tired out—our work still continues.

[19TH MARCH, 1919.] [Mr. W. A. Ironside; His Excellency, the Commander-in-Chief.]

despite weather conditions. Few of us ever get a respite to the Hills. We are expected to create wealth, but surely, we must be allowed freedom in order to do so; 70 per cent. of our available man-power of military value joined the army—the remainder principally crooks and veterans have carried on, I may say, for the past four years in the plains, with the result that last year we were faced, time after time, week after week, with sick men lying awaiting admission to congested hospitals. I had three men of my own firm at one time awaiting admission for treatment. Recently in anticipation of the return of men from military service, the urgent cases of ill-health have been sent away, and we are waiting the return of men, but these men are returning very slowly, disappointingly slowly in some instances. In the case of my own firm 19 men went away, but only 2 have returned, I do not blame any one in India, because I know that the Army has to be carried on. The position is apparently the same at Home, and we cannot get over facts. The following extracts from a letter which I have just received from a man on service in Egypt, are practically the same as we get from men in India. It reads:—'It seems really too bad that the 1914 officers and men should be kept hanging about while the 1917 and 1918 men should be allowed to get Home. The greatest farce was the student class who got away in December, some of them up to 40 years of age.' My Lord, it is a very serious matter. We shall be relatively, in the coming hot weather, worse off than we were last year. We have allowed men to go and their places have not been filled up. If wealth is to be created intensified production is the only chance of doing so, and the British European commercial community must be allowed freedom to make a fresh start on level terms.

"I have stated my case, my Lord, with a sincere desire to avoid exaggeration, but knowing and appreciating our friend His Excellency the Commander-in-Chief, I feel sure that His Excellency will appreciate our position and do something to still further reduce the suggested training that was outlined in his opening speech last week.

"I need not assure him that no one will fail him or Government at any time of emergency or necessity. Of course we sincerely trust that no such event will arise, and there seems no chance of it at the present time. But for the next 12 months I do feel convinced that little harm will arise if military training is practically to all intents and purposes shelved. We feel that we already possess sufficient training for any duty we may be called upon to perform at least for 12 months. I desire to shirk nothing, but feel that I am only making a sound economic proposition."

His Excellency the Commander-in-Chief:—"My Lord, so far as I can understand the Hon'ble Member, he puts forward a request for a further reduction in the period of training during the next 12 months, and he represents in very cogent language the degree of overwork which those who are engaged in business in Calcutta have been suffering from. He says they are tired out from overwork and stand in need of rest, and further that the relief of men from military service has not proceeded as rapidly as it was anticipated it would. The Government of India are in sympathy with the observations of the Hon'ble Member and are prepared to sanction the following further reductions in the hours of work proposed for the Indian Defence Force during the transition period, and it is hoped that these will meet the representation which the Hon'ble Member has made. They propose, in the first place, that all training, except actual musketry training, should be voluntary in the case of men over 41, and, secondly, that as men of the Indian Defence Force are sometimes required to take part in military work, drills and so forth during the hot weather, which imposes a very great strain on their physical powers, the Government are willing that I should send round a general direction to General Officers Commanding that drills during the hot weather in the plains should be the exception, and that such drills should be reserved for members who happen to be residing in the hills during that period. I conceive that these two concessions will meet the representation which the Hon'ble Member has

11.29 A.M.

[*His Excellency the Commander-in-Chief; Mr. V. J. Patel; Sir George Lowndes; Sir James Meston.*] [19TH MARCH, 1919.]

put forward. If not, I suggest that he should come and see me in my office and discuss any further details which he may care to suggest, which I have not met in these few observations which I have made."

The motion was put and agreed to.

His Excellency the Commander-in-Chief:—"My Lord, I beg to move that the Bill be now passed."

The motion was put and agreed to.

NEGOTIABLE INSTRUMENTS (AMENDMENT) BILL.

11-25 A.M.

The Hon'ble Mr. V. J. Patel:—"My Lord, I beg to move that the Bill further to amend the Negotiable Instruments Act, 1881, be taken into consideration. The Council will remember that on the 25th of February last when I introduced this Bill, I gave my reasons at some length as to the necessity for it. The Bill has been published in the Gazette of India since and no objections have been received. The only communication that I have received is a copy of the letter addressed to the Secretary, Legislative Department, from the Bombay Native Piece-goods Merchants' Association. That letter says:—

'The Bombay Native Piece-goods Merchants' Association accord their hearty support to the Bill further to amend the Negotiable Instruments Act, 1881, introduced by the Hon'ble Mr. Patel and hope that it will be passed this Session, as it will remove much confusion and inconvenience in commercial and banking circles which has resulted from the recent High Court judgment, and will validate a long-standing custom of trade.'

"With these few words I move that the Bill be taken into consideration."

11-27 A.M.

The Hon'ble Sir George Lowndes:—"My Lord, I only desire to congratulate my Hon'ble friend Mr. Patel on a very useful piece of legislation."

The motion was put and agreed to.

The Hon'ble Mr. V. J. Patel:—"I beg to move, my Lord, that the Bill be passed."

The motion was put and agreed to.

EXCESS PROFITS DUTY BILL.

11-28 A.M.

The Hon'ble Sir James Meston:—"My Lord, I beg to move that the Report of the Select Committee on the Bill to impose a duty on excess profits arising out of certain businesses be taken into consideration.

"My Lord, this Bill sets out to secure a net sum of £6 millions to pay part of the contribution to the cost of the war which was decided upon by this Council last September. The Bill in its original form followed the lines of the similar, but very much more drastic, measure now in force in England. In its passage through the Select Committee it has been materially modified in several important details and in numerous points of mechanism, although the main structure of the law remains identical with what was accepted by the Council when the measure was first introduced.

[19TH MARCH, 1919.] [Sir James Meston.]

"I shall first describe the broad lines upon which the amendments of the Select Committee are based, then touch upon a few detailed changes of major importance; and in the course of the narrative I may have to indicate certain matters of policy and procedure which we undertook to observe in the administration of the Act, although we have not found it necessary to include provision for them in the actual wording of the Bill.

"The purpose of the Bill, my Lord, is to obtain for Government a one-half share in profits which accrued during 1918 or thereabouts, in excess of the profits of a more normal period. The main issue for decision therefore has been the ascertainment, first, of the typical profits to-day, and second, of the more normal profits with which they have to be compared. We have thus to determine, and determine as far as we can with equity, two different periods, one of which is the 'accounting period' for the profits of to-day, and the other of which is the standard period for the profits of a less abnormal character. It was obviously upon getting a fair definition of these two particular periods that the deliberations of the Select Committee mostly concentrated. If this tax had been imposed earlier, or if it were likely to remain in force for a prolonged period, the precise ascertainment of those two periods would have been attended with much less difficulty; for the simple reason that inequalities in one year could have been adjusted in the next. In our circumstances, however, the greatest care was obviously necessary in arriving at a basis of comparison which would be fair, not only to trade and commerce generally, but would also reduce, as far as possible, the number of exceptional or hard cases for which special treatment could equitably be claimed from our assessing officers. To any one who has studied the fluctuations of commercial activity in different parts of India in the last few years, it will at once be obvious that a system of assessment which may be fair to one great industry would probably hit its neighbour very hard; and the only remedy which we could devise for this state of affairs, the only expedient which we could invent to secure a relatively parallel system of treatment in classes of business of which the conditions vary both among themselves and from year to year, was a high degree of elasticity in defining the periods upon which we are to assess. Even here there was a danger, my Lord, for if the choice of period is made too elastic, it would almost certainly be found that one class of business would be able to secure for itself a method of assessment which would not only suit it better than any of the other options, but would also enable it to get off with the payment of a smaller percentage of its return, a smaller relative share of its return, as compared with the incidence of the tax under any available option upon some other neighbouring class of business. The jute and cotton trades are prominent examples of what I mean. To take one year or one set of years for cotton would probably hit it much harder than an assessment upon the same basis, the same year or the same set of years, would hit the jute trade; and yet to offer both trades the same variety of options would probably result in the jute industry securing a method of assessment which would be much more favourable to it, relatively, than any of the same alternative methods would be to cotton.

"In these circumstances, the Select Committee was naturally guided to a very large extent by the advice of its commercial members, and more particularly of those gentlemen who represent the main staple industries of Calcutta and Bombay. Well, my Lord, that advice was freely placed at our disposal; and on behalf of the Select Committee, and I am sure of the Council also, I wish to express our sincere indebtedness for the invaluable assistance which we have received in this and every other detail of the Bill, particularly from the Hon'ble Mr. Hogg and the Hon'ble Mr. Ironside, with the assistance of the Hon'ble Sir Fazulbhoy Currimbhoy. It is a matter of congratulation that in all the essential features of the Bill, we have been able to arrive at provisions which these gentlemen accept on behalf of the commercial communities which they represent as broadly fair and equitable; for the Council will observe that in the short minute of dissent which is attached by four of the members of the Select Committee, no objection is taken to any important point of principle in the Bill.

[Sir James Merton.]

[19TH MARCH, 1919.]

"Now, my Lord, let me turn from the general to the concrete. The first question of importance to be decided was the year for which we should accept the accounts of businesses which are being assessed to the duty—the accounting period. The Bill originally provided that that period should be the business year of the company or firm, up to the end of March 1919, or to such other date in the course of the last twelve months as was the end of the company's usual business year. To this arrangement considerable objection was taken in Committee. It was pointed out in particular that a company which closed its books last June might be returning a much larger scale of profits than a company which closed its accounts in the current month; the former had 12 uninterrupted months of what we may call war prosperity, while the latter showed only five or six months of really good business and a number of months of comparative reaction after the Armistice was signed in November last. This of course is not the only type of inequality which results (and we were satisfied that inequality does result) from the rigidity of our original clause. It has also been taken as a serious objection to our original clause that the valuation of stocks outstanding on the books of companies which closed several months ago may probably have been very much higher than subsequent circumstances showed to be reasonable. It was pressed upon us that, if we assess upon the valuation of stocks which appear in the accounts of several months ago, we ought in fairness to allow for whatever depreciation has occurred since then; and the argument was pressed to the point that it might be necessary to leave the valuation altogether an open question for some considerable period in order to correct it by the prices at which the stocks are ultimately disposed of. To meet these and similar difficulties a number of suggestions were made. From Cawnpore we had a suggestion that the accounting period should be taken as the year 1917, and from Bombay there came a suggestion that we should average up the whole of the five years since the starting of the war. These proposals were obviously open to the objection of the very exaggerated degree of retrospective effect which we would be giving to the measure. In the end we determined to accept a suggestion of the Hon'ble Mr. Ironside, and this now forms the accounting period as defined in clause 2 of the Bill. Now, clause 2 has to be read with the provisions of clause 5 (b), and, taken together, they certainly look a little complicated. But all that they mean is this. If the accounts of a business are not closed in the ordinary course of that business at the end of March, the business in question will have the option of taking its ordinary account year and of adding to that the whole of the transactions between the end of the account year and the end of the current month, i.e., the end of this March. If the period which thus comes to be handled should happen to be 15 months, as it would if the company closed in December, we then take twelve-fifteenths of the profits of the whole period. If the company close in July and exercised the option of running on to March, we should take twelve-twentieths of the aggregate profits of the whole period, and so on. The business has thus the option of standing by its own regular year, or of adding to that year the subsequent months up to the end of March 1919 and thus getting the benefit, in many cases, of a period of slacker trade and diminishing values. We believe that this will allow of an equitable assessment, and ought to relieve materially the number of relatively hard cases. It would also permit concerns which wish to take advantage of the option sufficient intimation to allow them to have a proper stock-taking at reasonable prices at the end of the current month, upon data which our assessing officers can easily check and get easily justified.

"The next cardinal feature in the Bill is the determination of the standard period, that is the period the profits of which are taken in comparison with the profits of to-day. The original proposal in the Bill as it came before the Council was to take the average profits of four specified years, two immediately before the war, and the other two after the commencement of hostilities. These four years were chosen in all good faith and, as we believed, in the interests of the assessees. The idea was to base the standard profits on a period which would not be altogether a period of low profits, but would include also some years of higher returns; and it was hoped that in this way we should keep the excess of the current year

[19TH MARCH, 1919.] [Sir James Meeson.]

over the standard—within as reasonable limits as possible. Our attempt to secure moderation in this manner has not been altogether a success. Apparently with some businesses the profits assessed after the declaration of war were really lower than those that they had been earning before hostilities began; and with some businesses the assessment year 1916 covered profits which would have been earned in a twelve-month period which covered the outbreak of the war and the unsettlement of trade which immediately followed it. Other concerns again had had one bad year out of the four which we enumerated; they had probably not been assessed to income-tax in that year, and consequently, under the only alternative which was open to them in the original Bill, had to go to what is known as the percentage assessment, that is to say, they would have had to get their standard profits taken on an assumed figure of 10 per cent. upon their capital. All these were cases of more or less hardship, and in order to meet these and other hardships, we have, after much anxious discussion, provided for a wide range of options, which will be found tabulated in the new clause 6 of the Bill. As the Bill now stands, a business may claim to have its standard profits calculated at 10 per cent. on its capital, if that suits it best. If its profits were low before the war, it can claim that the average on which it paid income-tax in 1913 and 1914 be taken as the standard. If it prefers the standard we originally suggested, it can abide by the income-tax assessment made in 1913 and 1914 and in any two out of the three years 1915, 1916 and 1917. There are more minute features in this rather elaborate section, but this, broadly speaking, is the range of options among which an assessee may choose that which makes his assessment the easiest for him. But having made his choice, if he still feels that he has a hard case, he may when sending in his return—but not later—apply to the Collector for special treatment on a large variety of grounds enumerated in clause 7 of the Bill, which the Council will observe from the italics in it has also been substantially altered in the course of the discussion in Select Committee. To the hard cases which were originally set out there, we have added several others. We provide, for example, for obsolescence and the heavy cost of any replacements that may be necessary in the accounting period. We allow also, in clause 7 (e) and (f), for the not infrequent case of one company deriving income from shares in another company which has paid excess profits duty already, either in India or in England. A general recipé for hard cases will also lie in the prescription which allows the ordinary rate of ten per cent. on capital for the calculation of standard profits to be raised in the case of special businesses. And finally there is a very elaborate system of appeal for assessees who are discontented with the finding of the Collector. They may go in the first instance to the Chief Revenue-authority of the province (clause 8), and from him they may claim either that he should hear their appeal, or that he should refer it to a Board of Referees. If they elect the latter alternative, a Board will be constituted of either 3 or 4 members according to the importance of the case (still clause 8); in either case not less than two of the members will be non-officials with adequate business experience, though not necessarily—as was apprehended in some quarters from the terms of the original Bill—business rivals. One other special provision is of great importance. An entirely new provision for hard cases is embodied in a new clause 9, which permits the Government of India to appoint a Board of special Referees to advise it upon any particular class of business upon which it is said that the ordinary provisions of the law would press severely. Among such cases we contemplate that new businesses might be dealt with, as well as controlled businesses. The treatment of the latter would of course vary according to the nature of the control; for example, in some cases there might be complete and entire control of the whole output, while in others there might be only a limited control extending to a partial fixation of the price of the output. In these and all other cases of alleged hardship, instructions will be issued that Boards of Referees should form their decisions in accord, as far as possible, with the general principles of the law and regulations obtaining in the United Kingdom. On these points

[Sir James Merton.] [19TH MARCH, 1919.]

of course we hope to obtain very special advice and help from Mr. Watkins of the Board of Trade, who is now on his way out to India and ought to arrive during the course of the current month.

" When introducing the Bill I made on behalf of the Government a promise that no assessee would be made liable to both super-tax and excess profits duty on the profits of the same business, and that income-tax would not be levied upon that part of his profits which is commandeered by Government. Effect to that promise had been given in clauses 19 and 20 of the Bill. In their note of dissent, four of my colleagues in Select Committee have expressed regret that the opportunity is not taken to abolish the super-tax altogether in the case of companies or firms. I tried to explain, when introducing the Bill, that we are not particularly proud of the super-tax as at present worked, and that we hope to reconstruct our whole system of taxation upon incomes as soon as the excess profits duty ceases to be levied. Until then it would hardly be practicable to abolish the super-tax in the partial manner now proposed; and I am afraid that such a measure would be resented by companies which come under the operation of this Bill. It would mean relief to their neighbours which are domiciled in the United Kingdom at a time when they themselves are becoming amenable to this higher duty. It would also have the effect of enabling the British Treasury to assess Indian companies domiciled in England at a higher rate of profits, because the super-tax now levied in India is treated as a set-off in England before the excess profits duty is taken there. This would mean a very substantial transfer of revenue from India to England. I am sure that Hon'ble Members who signed the minute of dissent will realise the difficulties which the Government feels in meeting this particular proposition.

" My Lord, I think that I have now dealt, though in a somewhat popular and non-technical manner, with the outstanding features of the Bill as amended in Select Committee. I turn now to a few matters of detail of minor importance in regard to which a word of explanation seems necessary. I have been asked to explain what is meant by the term 'person' wherever it occurs in the Bill. It is used in its legal sense as defined in the General Clauses Act, and covers a company, firm or business assessed under this Act. I have also been asked to make clear what is meant by the profits assessed in a particular year, say 1913, in the standard period. The expression refers to the assessment made in the financial year beginning in this particular case on the 1st of April 1913, and that assessment would, under the old Income-tax Act, mean the assessment upon the income of the previous year. This explanation of course does not apply to the accounting period, which is assessed under the terms of the new Income-tax Act. All this was clearly explained in a Press Communiqué last December. Questions have been asked as to the meaning of the words in the latter half of clause 7 (g). The intention here was to allow for elasticity in the case, for example, of a company which closes its accounts in June and would thus be assessed in 1916 for the year stretching from the 1st July 1914 to the 30th June 1915 and thus covering a period of disturbed trade conditions. In clause 7(c) the exceptional depreciation of assets will not exclude the specially considerate treatment of securities if they form assets employed in the business. Then again, we were pressed in regard to our intentions about foreign firms. I readily accept—we all readily accept—the high desirability of bringing them into our net. This point has been specially impressed upon our income-tax authorities, and we trust that they will be required to pay their fair share of the duty which is now being imposed. In clause 13 the question has been raised as to the nature of the instalments in which the tax will be levied. We have undertaken to issue general executive instructions on this subject with three objects—first, that reasonable time should be given for payment; second, that the instalments should be as far as possible uniform throughout India; and third, that the whole of the duty should be levied before the 31st of March 1920.

" Coming to clause 18, we have been pressed to publish for previous criticism any rules that may be made under the Act. As far as practicable

[19TH MARCH, 1919.] [Sir James Meston; Mr. Malcolm Hogg.]

we shall be glad to publish any rules which are not of an emergent character, or, if that is preferred, to refer them to the criticism of committees of commercial bodies in the more important centres. Rules, however, will often have to be made in circumstances of considerable urgency and we find ourselves unable to accept the suggestion that previous publication in all cases should be prescribed in the Act.

"Another matter which has met with considerable attention is a proposal that we should accept war bonds in payment of the tax. Whether we shall be in a position or not to comply with this suggestion depends entirely upon the general financial results of the year. If our ordinary revenues should turn out to be substantially in excess of our estimate, we shall be glad indeed to take the opportunity of retiring short-term bonds that may be offered in payment of excess profits duty. It is, however, obviously quite impossible to make any promise at this stage.

"There is no other question, I think, of general importance which requires special mention here. The Bill as revised contains a number of minor amendments and improvements which will no doubt be appreciated by assessees who have to study its provisions. I do not know, however, that the Council would be greatly interested in any exposition of these in detail, and I shall accordingly move now that the Report of the Select Committee be taken into consideration. On the agenda paper it will be observed that there stand several Government amendments, which I shall ask your Excellency to allow Mr. Howard to move on behalf of Government; and if I have not in these remarks made any special reference to the first paragraph of the minute of dissent attached to the Report of the Select Committee, it is because I shall have the opportunity of dealing with that in reply to an amendment which the Hon'ble Mr. Hogg has placed on the agenda paper."

The Hon'ble Mr. Malcolm Hogg:—My Lord, I must first acknowledge the very generous terms in which the Finance Member was good enough to refer to such assistance as I was able to give during the proceedings in the Select Committee. In moving that the Select Committee's report be taken into consideration, Sir James Meston has dealt very fully with most of the changes that have been made in the Bill, and I do not wish to cover the same ground again as far as I can avoid doing so; but there are a few points which have been brought to my notice at different times by the commercial public, which it may be of interest and value to mention. One point that has occasioned a certain amount of misunderstanding and which is referred to in the Report of the Select Committee is the duration of the Bill. Well, as is pointed out in the Report of the Select Committee, it is quite plain that the Bill itself cannot continue for more than one year, and that this duty cannot be renewed without further legislation. But, I think, the point really is that the commercial public would like an assurance from Government that they recognise that this tax is a special tax, suitable only to war conditions, and that whatever taxation may or may not be necessary next year they have no intention of introducing legislation to prolong the excess profits duty. That is really what, I think, is at the back of the minds of those who have been asking for some assurance that the Bill does not mean more than one year's taxation of excess profits.

"Another point that was referred to briefly by the Hon'ble the Finance Member was the question of securities. But I think I might just point out to the Council its significance a little more fully. There are certain classes of businesses, such as banks, insurance companies and the like, which have to invest a considerable portion of their resources in Government and other trust securities. These securities have depreciated very considerably in value through circumstances arising out of the war. For income-tax purposes that depreciation is not allowed to be taken into account. Well, my Lord, this is not the time for me to argue whether that is or is not an equitable ruling. But while it is arguable that such depreciation is not a proper charge on income-tax which is a continuing tax from year to year, it cannot, I think, be denied that there is a strong case for such depreciation being taken into account when you are dealing with a tax imposed for one year only.

[*Mr. Malcolm Hogg.*] [19TH MARCH, 1919.]

on excess profits made during a certain restricted period. I therefore welcome the assurance of the Hon'ble the Finance Member that Government will give instructions that the term 'assets' in clause 7 (c) will include securities, provided that those securities do in fact comply with the other provisions of that sub-clause.

"I then wish to refer briefly to the question of the abolition of super-tax. The super-tax in the United Kingdom is a tax on individual incomes only. When it was imposed in India, it was extended in a partial degree to the incomes of firms and companies, that is to say, it was extended to the undivided profits. The reason for doing that was that at that time Government did not consider that an excess profits tax was practicable in this country. They desired to find some means of tapping the commercial and industrial profits which were being made, and for want of a better method they extended the super-tax to the undivided profits of firms and companies. Well, my Lord, ever since that tax was imposed it has been very generally criticized as thoroughly unsound and uneconomic. Now that the excess profits tax is being imposed the only excuse for the extension of the super-tax to the incomes of firms and companies is gone, and it seems to me that the proper, the logical and the just course to take is to remove the super-tax from the incomes of firms and companies and confine it to its proper sphere of individual incomes. It is quite true that the effect of that would be in certain cases remission of taxation. There are two classes of cases; one is the case of companies which have enjoyed for some years steady prosperity, which have not made more money in 1918 than in previous years or not much more, and therefore would hardly be liable to excess profits tax and would profit by the abolition of the super-tax from the incomes of companies. Similarly, there is the case of English companies who are liable to English excess profits tax and are exempted from the excess profits tax here. They would undoubtedly benefit if they did not have to pay Indian super-tax. The Hon'ble the Finance Member has suggested that that might be resented. Well, in so far as the English cases are concerned, I really do not think that anybody can possibly resent it. For what is the position? They at present pay Indian income-tax, Indian super-tax, English income-tax and English excess profits tax. I really do not think anyone would grudge it if they happened to get a remission in respect of the Indian super-tax.

"Be that as it may, I submit that in any case it is not a sound argument. You impose an excess profits tax and there is no doubt that a certain number of people will be hard hit, but the fact that a certain number of people will be hard hit is not accepted as a valid reason for not imposing it. Similarly, I submit that the fact that a certain number of people would benefit is not a valid reason for refusing to remit a tax, when its remission is sound and just. I hope, my Lord, that the Hon'ble the Finance Member will at least be able to give us an assurance that the whole question of income-tax and super-tax in this country will be taken into consideration next year, and that it will be put on a sounder and more satisfactory basis. I do not think I need say much on the provisions which relate to the accounting period and the standard period, for the Hon'ble the Financial Member has explained them very clearly. But I should like to make a few observations on the changes made in respect of standard profits. The object of these changes was to reduce the number of hard cases, the number of cases that will require individual adjudication. It has got to be remembered that the machinery for dealing with such cases is inadequate. It will be difficult to get the non-officials required for Boards of Reference, for you have not got the large supply of expert accountants, etc., that you have in England. Also your official income-tax machinery is already sufficiently burdened with income-tax collections and you do not want to add to their work unnecessarily. We therefore thought in the Select Committee that it was desirable to make the provisions of the Bill as elastic as possible in order to reduce the number of hard cases. We recognise however that it is not possible to remove them altogether, and that there must be a good many. In order to cover them we have made clause 7 fairly wide. There again it was felt that if we started to try and legislate for all possible hard cases—I may say this I know

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rather a substantial file of correspondence dealing with various cases that may arise—if we attempted to put all these into the Bill we should have been sitting in Select Committee till next X'mas and would have produced a Bill as lengthy and complicated as the English Act. That of course was not desirable, especially as it was only intended that the Bill should be in force for one year. We accordingly made the provisions as wide as possible, under which hard cases can come up. In this connection I understand that the Hon'ble the Finance Member will be able to assure us that in dealing with hard cases Boards of Referees and executive officers will be instructed to observe the provisions of the English Act as far as they are applicable to the circumstances in this country. That assurance will be very much valued because, naturally, anybody who considers that he has a grievance under this Act will wish to know more or less on what lines his particular case will be dealt with. Another point that seems to have given rise to misapprehension is the provision for the ascertainment of capital under Schedule II. Well, I admit that this definition is rather formidable and not easy to understand at first reading. There seems to be an idea that Schedule II is limited to block capital. As I understand it this is not so. The Schedule is copied almost verbatim from the English Act, and includes any capital that is included in the United Kingdom. I think before I sit down I should like to say a word about the case of those companies which close their accounts on the 30th of June. Undoubtedly even under the standard period as we have amended it they have some grievance. As has been pointed out by the Hon'ble the Finance Member when you talk in this Bill of the year 1915, for the 30th June companies that means 1st July 1918 to 30th June 1914. That is to say in giving the 30th June companies the option of taking 4 years out of the 5 years 1913-14-15-16-17, you are not offering them the same option as you offer to those that close on the 31st December. Those that close on the 31st December have the option of taking two specified pre-war years and two out of three war years. In the case of the 30th June companies the operation of this option is different; they can take, firstly 1913 and 1914, that is two pre-war years and secondly, they can combine with that any two of the three years 1915, 1916 and 1917. For the reason previously explained this means to them that they can take three pre-war years and one war year, or two pre-war years and one war year, and the year in which the war broke out, they do not get exactly the same choice of including two full war years as the 31st December companies get. Personally I should have liked to have given the 30th June companies the option of the further year 1918 (in the sense defined in the Bill), but the Hon'ble the Finance Member was not in a position to accept that. The only remaining remedy was that if the facts justify it any 30th June company can come up as a hard case. It was for that reason that the amendment to which the Hon'ble the Finance Member has already referred, the addition to clause 7 (g) was made. Another point which has given rise to a good deal of criticism is the rate of percentage of 50 per cent., but as that will be dealt with by several amendments, I will say nothing at present about it."

The Hon'ble Sir Fazulbhoy Currimbhoy:—“My Lord, I do not think it would be appropriate for me to speak at this stage on the provisions of the Bill. I have fully and clearly expressed the views of the commercial community in India against the principle of the Bill, when the Bill was introduced. The Bill was then sent to the Select Committee, and the principle was accepted by this Council. In the Select Committee, we suggested several modifications and the Hon'ble the Finance Member has just expressed to us what modifications have been made. I take this opportunity of thanking the Hon'ble Sir James Meston for having considered our suggestions in a most sympathetic manner and for having accepted some of the most important ones. I do not wish to take up the time of this Council. I agree with the Hon'ble Mr. Hogg in the views he has expressed. With these words I support the motion.”

12-9 P.M.

The Hon'ble Sir Dinsaw Wacha:—“No doubt when the Bill was first introduced so far as Bombay was concerned, there was a good deal of

12-10 P.M.

[Sir Dinsay Wacha.] [19TH MARCH, 1919.]

panic. I know that the then Finance Member had got telegrams on the subject to the effect that it would ruin Bombay and the investors. Of course when once a cry of this character is raised it is taken up and the parrot cry is repeated. I am glad to find however that since then a great deal of the misapprehension and of the panic, whether promoted by investors or gamblers and speculators, has been allayed. I am glad also that there has been a great improvement on the original Bill as introduced judging from the explanatory statement of the Hon'ble the Finance Member. From that it appears to me that there is nothing in the Excess Profits Bill so far as equity is concerned, to complain of. I think, my Lord, that people generally make no difference between what is called a war taxation and a loan. A war taxation is only meant for war purposes, and the moment, I suppose, the exigencies of the war are over, there is an end to that taxation. The loans stand in a different category. Loans are raised the expiration of which extends sometimes to 20 years or 30 years, while war taxation does not burden posterity. I do not see why taxation for war purposes which can only at most fall on the present generation should be so indefinitely prolonged as to burden posterity. That, my Lord, is a point for very careful consideration by this Council. I am glad that it was fully considered by the Government itself from the very beginning, though the public did not see it quite in that light, namely, that war taxation is different from raising a loan. I quite agree with my Hon'ble friend Mr. Hogg, that the Finance Minister should give an assurance to those who are pessimistic that the tax now to be imposed is of short duration. Otherwise profiteers would try to gobble away their profits. Their complaint is that the Government is determined to sweep away their profits. At the same time it has to be borne in mind that after all, what the Government is about to take from them, say, even 50 per cent., cannot be considered as burdensome. The tax-payers of all India have paid into the Government Treasury a certain sum of money by way of general taxes. The Government, on account of war and other kindred purposes, have paid out from those very taxes a considerable amount to business firms and other large traders and contractors. It is this very money which, of course, is now excised by Government for purposes of war taxation. I mean the colossal profits in excess of the normal. What earthly reason is there for these profiteers to complain of? Practically speaking, the Government is partially recouping its Treasury for the benefit of the original body of tax-payers. That is the way I look at this process of levying the Excess Profits tax. I do not think that the Government is doing anything wrong financially or economically. But my Bombay friends seem to think otherwise. However, I do sincerely hope that when this Bill is published as an Act, and when the proceedings of to-day's meeting are made generally known, all this panic and alarm, needlessly and ingeniously raised by gamblers and speculators on the stock exchanges, will be greatly allayed. The only thing I should like to suggest is this: that the rules and regulations which are to be framed under the Act by the Finance Minister will be translated into the principal vernaculars of Bombay and Bengal, because a large number of those who will be assessed to the excess profits duty will be, of course, people who do not understand English; and because they do not understand English it will be a profitable business of certain designing persons who trade on popular ignorance and credulity to misrepresent and misinterpret the true meaning of the rules and regulations which the Government will frame. It would be a very good thing were the Government themselves to translate these rules and regulations so that none may question the correctness of the translation, copies of which may be distributed broadcast, and every business firm or other person who has to deal with excess profits tax may be enabled to thoroughly understand them. This will prevent not only needless complaints but all interested agitation. As far as this Bill is concerned, I am also glad to learn that we are to have an Advisory Board. For what was formerly the case? The tax-payers were a body quite apart, while the tax-gatherers were a body also apart. The latter kept the former at arm's length. Well, that procedure is going to be abolished, and the tax-payers and the tax-gatherers are to be brought together, the lion and the lamb will drink water at the same fountain, and of course, in that way there will be a good deal of harmony and peace. That is exactly what is wanted in financial

[19TH MARCH, 1919.] [Sir Dinshaw Wacha; Mr. W. A. Ironside; Sir James Meston.]

matters of this character, where a large amount of money is to be taken from the pockets of people who do not like to pay any taxes excepting those that are needful. Therefore, I think this establishment of an Advisory Board is a very good provision that has been enacted. But I do sincerely hope that this Bill will now be accepted by the general public. Our thanks are due in this case to the Select Committee, and especially to our friends here, Sir Fazulbhoy Currimbhoy, Mr. Hogg and Mr. Ironside. I think also we may as well thank our friends the Secretary and Treasurer of the Bank of Bombay and other gentlemen, whom the Government of India had invited for consultation and advice. I also hope that the bogey of the failure of the loans which Government are going to raise in July or August next will be laid low. There are not wanting those who raise the cry that the needed capital will not be forthcoming, because the excess profits tax will take away all the profits which are partially capital. Such economic nonsense, I hope, will not be circulated. I do not at all apprehend that any large industry will be crippled, and the Finance Minister will be fully able to raise the loans that he wishes during next July or August. With these few words I take my seat."

The Hon'ble Mr. W. A. Ironside:—“My Lord, the question 12-16 p.m. before us has been so fully dealt with by my Hon'ble friends Mr. Hogg, Sir Fazulbhoy Currimbhoy and Sir Dinshaw Wacha that I have no intention to go into the matter at any length. The disappointment to me is the fact that the super-tax has not disappeared from the Statute-book. It is a matter I talked for the past two years and consequently I am not going to talk any more now, besides I know Sir James Meston's views on the matter. I am strongly in favour of Mr. Hogg's proposal in regard to the English firms who pay British income-tax being absolved from paying Indian super-tax. It is a question of fairness, these firms have paid to such an extent in the past that they are to-day less able to meet the future than we are.

“There is just one small point that I would like to bring before the Hon'ble the Finance Minister. Firms paying excess profits duties are allowed to take such payments as a charge on their business when paying income-tax. A few firms will pay super-tax instead of the excess profits duty. Under the Super-tax Act they are not allowed to take this in as a charge on their business. I should like, if possible, some easement be allowed to them, that is to say, the people who pay super-tax on the same lines but in place of excess profits tax should be allowed to take it as a charge on their business.

“Another point is that the machinery of collection, I know, it is totally inadequate, it has been inadequate for years even for the purposes of income-tax, and it must be, and I hope Government will see to it, that the collection of this larger sum of money cannot be undertaken by one or two men on quite inadequate salaries. The fact that the machinery has been inadequate has allowed a great number of people to escape in past years who should, and I dare say would, have been brought to book if it were adequate.

“It has been no pleasure to me to support a Bill which I knew would affect the commercial community so seriously. I have gone into the question very fully and accepted it as the least of other evils, as the best of a bad job, but I take this opportunity of stating that the best has been made of the bad job by our Hon'ble friend the Finance Minister, and with him I should also like to associate Sir George Lowndes as well. In the Select Committee we did our best to press for bargains; probably they thought us rather hard bargainers at times, but at any rate a hard bargainer has that benefit. He appreciates the qualities of the other side. In regard to Sir James Meston and Sir George Lowndes I wish to express myself in these terms.”

The Hon'ble Sir James Meston:—“My Lord, I should like to 12-20 p.m. touch very briefly in turn upon each of the speeches that have been made. What I tried to say in my opening remarks in regard to the future treatment of the super-tax will, I think, cover exactly what Mr. Hogg and Mr. Ironside have expressed as being what they desire.

[Sir James Meston; Sir Dinshaw Wacha; Mr. H. F. Howard.] [19TH MARCH, 1919.]

"What we do intend to do is to have a complete review and, if possible, re-arrangement of the whole system of our taxation upon incomes as soon as the excess profits duty ceases to be levied. I think that must also be my answer to Mr. Ironside's suggestions for what may be called an *ad interim* adjustment as between the present super-tax and income-tax in the case of concerns which are not going to pay this excess profits duty. I am afraid also it must be the only answer that I can give at the moment to Mr. Hogg's very natural appeal that Government should bind itself not to re-enact this Bill next year. Frankly it is quite impossible for Government to make a definite promise in a matter of this sort. It would be a very unprecedented, and I venture to say, a very dangerous, proceeding on the part of Government to commit itself as to the future of its taxation programme. Most of us have in mind the classic instance of Mr. Gladstone's expressed hopes in regard to the income-tax when it was first put into the English Statute-book. There is the position for Hon'ble Members to judge for themselves. We have made the Bill a one-year Bill, and we do hope next year to put the whole of our levy upon incomes on a more equitable, more consistent, more logical basis than the form that these levies assume at present.

"Then, my Lord, in reference to what fell from Mr. Hogg, I said before, and I gladly repeat it, that our assessing authorities and our Boards of Referees will be given instructions, definite instructions, to work, so far as is consistent with Indian conditions in accord with the law and the subsidiary rules under which the excess profits duty is now assessed and levied in the United Kingdom.

"I have to thank the Hon'ble Sir Fazulbhoy Currimbhoy for his friendly remarks on a subject on which I know he feels rather strongly. And our gratitude is due to Sir Dinshaw Wacha for the blessing that he has conferred upon the Bill

The Hon'ble Sir Dinshaw Wacha:—"The Newspapers will curse me."

The Hon'ble Sir James Meston:—"He never came to curse, he came to bless; and a blessing of that sort comes with very special weight from a veteran authority like him. I thank him also for his good wishes for the future loan. I wish to assure him also that the rules made under the Bill will be translated into the vernacular when published in the provincial gazettes of Bombay and Bengal.

"I was very glad indeed to hear what the Hon'ble Mr. Ironside said in regard to our colleague the Law Member. I had intended in my opening remarks to say, and stupidly omitted it, that any obligations that Hon'ble Members feel or have expressed for the treatment of this measure in Select Committee are almost entirely due to the Hon'ble the Law Member for his handling of this very complicated measure."

The motion was put and agreed to.

12-25 P.M.

The Hon'ble Mr. H. F. Howard:—"My Lord, I beg to move that in clause 2 after the definition of 'business' the following definition be inserted, namely :—

"Chief Revenue-authority" means the Board of Revenue or the Financial Commissioner in provinces where those authorities exist, and in any other case such authority as the Local Government may declare to be the Chief Revenue-authority for the purposes of this Act.'

"This definition, my Lord, merely repeats the definition of 'Chief Revenue-authority' which appears in the Income-tax Act. We may possibly be asked why this repetition is necessary in view of the further provision in the Bill that 'all expressions used or embodied by reference in this Act which are not hereinbefore defined, shall have the same meaning as is attributed to them by the

[19TH MARCH, 1919.] [*Mr. H. F. Howard; Rai Sita Nath Ray Bahadur; The President.*]

Indian Income-tax Act'. The position is briefly that unless this definition is separately inserted in our Bill, the words 'Chief Revenue-authority' would necessarily have the same meaning as they have in the Income-tax Act. This might not always be quite convenient in every case. It would be quite suitable in provinces in which there is a Board of Revenue or a Financial Commissioner, but in cases where these authorities do not exist, it may occasionally happen that the Local Government in the Revenue Department is the Chief Revenue-authority for purposes of the Income-tax Act. Now that arrangement is very suitable under the Income-tax Act, where the functions of the Chief Revenue-authority are mainly revisional, but the same would not necessarily be the case under this Bill, where the Chief Revenue-authority has much more personal functions, and it is in order to enable the Local Government to have some latitude in appointing the Chief Revenue-authority that we ask the Council to accept this small amendment."

The motion was put and agreed to.

The Hon'ble Rai Sita Nath Ray Bahadur:—“ My Lord, before moving my amendment, I beg most respectfully to thank the Hon'ble Sir James Meston for the numerous changes that he was good enough to make in the Bill in the Select Committee. But though several important changes have been made, the main features of the Bill have not been touched at all, I may as well remark here that originally it was understood, when the subject was mooted at the Delhi Conference last year that the excess profits tax would be imposed only on those who had made excess profits from the war. However, that principle has now been pushed aside and the net has been cast so that every fly may be caught in it.”

“ From the amendment which the Hon'ble Mr. Hogg is going to move and from what I heard in the Select Committee, it is evident that it is anticipated that a much larger sum will be realised than the £6 million or 11 crores of rupees. I understand—of course I have no authority for saying so—that a very large sum, three-fourths of the amount required to be raised from the excess profits tax, will be realised from Calcutta alone. It is therefore possible that a much larger sum than £6 millions will be raised. In that case there might be a necessity to give effect to the amendment to be moved by the Hon'ble Mr. Hogg, but that would be a very irksome, troublesome way of doing the thing. Instead of that, the Government have got the machinery, they have got the returns filed by different firms and individuals, from that they can now easily ascertain whether R6 crores or R11 crores, or R12 crores would be realised. Therefore instead of levying the tax at the rate of 50 per cent., my amendment is that it might be levied at the rate of 33 per cent.

“ But I would like to move another amendment, namely, that instead of fixing any definite amount now, it might be left to the discretion of the Government of India or the Governor General in Council to fix the rate at which the tax should be levied after ascertaining from the Collectors the amount that may be realised. The tax would be mostly realised from Bombay and Calcutta, and it would be very easy to ascertain from the Collectors of those two places what amount would be realisable from the Excess Profits Duty. Therefore, I would like that it might be left to the discretion of the Governor General in Council to fix by notification the rate of the amount to be realised from the different firms, mills or parties affected. I would like either to move that, instead of 50 per cent., 33 per cent. should be substituted, or else that the rate at which the duty is to be levied might be left to the discretion of the Governor General in Council who would be entitled by a notification to fix it

His Excellency the President:—“ The Hon'ble Member must make up his own mind as to which alternative he is going to put before this Council.”

[*Rai Sita Nath Ray Bahadur; The President; Sir Dinshaw Wacha; Sir Gangadhar Chitnavis.*] [19TH MARCH, 1919.]

The Hon'ble Rai Sita Nath Ray Bahadur :—"I would like 33 per cent., but if that is considered low, I would beg to suggest as an alternative proposal that it might be left to the discretion of the Governor General in Council to fix by notification the rate at which the duty is to be levied. In that case the Governor General in Council would be entitled, according to his requirements, to fix the rate either at 33 per cent. or 40 per cent. or 45 per cent. or even 50 per cent.

His Excellency the President :—"I must really ask the Hon'ble Member to move the amendment which he has got on the paper; I really cannot put an alternative amendment to this Council. He must have one or the other."

The Hon'ble Rai Sita Nath Ray Bahadur :—"Very good, my Lord. I move that in Clause 4, for the words 'fifty per cent.' the words 'thirty-three per cent.' be substituted. That is my first amendment

His Excellency the President :—"You have got two portions."

The Hon'ble Rai Sita Nath Ray Bahadur :—"And for the words 'thirty thousand' in the proviso 'fifty thousand' be substituted. These are the two amendments that I beg leave to move

The Hon'ble Sir Dinshaw Wacha :—"I rise to a point of order. I should like to know whether, if one amendment is moved and lost, the Hon'ble Rai Sitanath Ray Bahadur will be allowed to put a second amendment as an alternative."

The Hon'ble Rai Sita Nath Ray Bahadur :—"I have given up the alternative although it would have been more convenient to have it. However, I move that instead of the words 'fifty per cent.' the words 'thirty-three per cent.' be substituted, and that the words 'fifty thousand' be substituted for the words 'thirty thousand' in clause 4."

The Hon'ble Sir Gangadhar Chitnavis :—"My Lord, I beg to support the amendment.

12-36 P.M.
"While I am in complete agreement with the generally expressed opinion of the country, both official and non-official, that such taxation is unjustifiable after the war, I find that the amendments made by the Select Committee and the one proposed by the Hon'ble Rai Sitanath Ray Bahadur are likely to bring some relief to the people who will be affected by this measure. Both the Hon'ble Rai Sitanath Ray Bahadur and myself suggested to the Select Committee these changes, but I am sorry to say they were not accepted by the majority in the Select Committee. I therefore again associate myself with him in the motion he now brings forward in the Council this morning, as I think this would be a more convenient method of keeping industries in an industrially backward country like India, and especially because men with smaller profits will be able to invest more money in small industries. Capital, my Lord, has always been shy in this country, and I am sure this measure is likely to make it more so, especially at a time when India will have to compete with countries of an advanced type in the matter of industrial development. Capital which has to be conserved for this purpose is likely to be dissipated. There is also some danger that instead of giving any impetus to nascent industries, it may perhaps create distrust among the more nervous and encourage the declining habit of hoarding which both Government and the people who wish the prosperity and the advancement of this country so much deplore. My Lord, India is at the present moment pre-eminently in need of encouragement in the matter of small industries than it was ever before, and it is to be regretted that

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at a time when she is in a position to do so and to make some advance in that direction, at that very time she should be even to some small extent handicapped by a measure like this. There are already signs of coming troubles in the industrial and economic life of the country. The high prices that are now ruling all over the country and the denial they bring to the people not only of comforts but even of the bare necessities of life more than ever necessitate the urgency of opening of new and extensive spheres for the employment of our rapidly increasing population, and that also of a more remunerative character by making it possible for capital to thrive and prosper, and thus enable labour to largely share in those profits. Reference has been made in the Finance Member's speech to the fact that the law in England on this subject is much more drastic than the measure now contemplated. My Lord, it is true England may have had to pay much heavier taxation than India in connection with this war. My Lord, it is also true that the necessities of the State have to be duly and primarily considered, and, that being so, it behoves people both there and here ungrudgingly to bear the burdens which the necessities of the situation demand. But, my Lord, there are at the same time many differentiating circumstances between England and India which have to be duly weighed and considered. Fiscal autonomy and all its advantages are here denied to us. It has also to be remembered that what is possible in England is not possible in India, when the average income of individuals and the accumulated experience of centuries in this matter of industrial development in that country are considered. In the second place, it has to be borne in mind that this high rate of taxation at a time like this, even though it may be on profits made in the war, will be like killing the goose that lays the golden eggs. Industries are not so far advanced in this country as they are in England. India is moreover an agricultural country, and all possible efforts are now being made both by Government and the people to improve its industrial condition and to make the country more dependent on industries other than agriculture. It is therefore, as far as this country is concerned, not proper that taxation at such a heavy rate should be placed on industries more especially after the war at a time of reconstruction like this. It would be more desirable if a larger portion of these profits could be employed in the fructification of new industries and the development of old ones, so that Government would be able to take away from these industries much more money in the shape of taxation in the long run than what the present tax will bring. My Lord, such heavy rate especially on small industries will not only give a set-back to the growth and promotion of indigenous industries, but also may have the effect of preventing the importation of foreign capital which is so very necessary at the present moment to find remunerative employment for our vast population in a manner that it should remain and work above want. The development of industries and the country generally will depend upon the start that will be given at the present moment of reconstruction and on the creation of a belief that India is a home for good investment. It is also necessary that the substantial Indian public both in the presidency-towns and the mofussil should acquire the joint stock habit and associate themselves with sound commercial enterprises outside their own narrow ideas to make them useful citizens of the world. What I mean to say is, that a smaller levy, proportioned to the capacity and circumstances of the people affected thereby, coupled with the exemption from this heavy duty of profits below Rs 50,000, will have the above desirable effect, and it is because this amendment reserving to Government the power to increase, when essentially necessary if accepted is sure to have that effect, that I beg to give it my cordial support."

The Hon'ble Maharaja Sir Manindra Chandra Nandi:—

"My Lord, while according my whole-hearted support to the principle of this Bill—by which I understand that, if the revenue of the State has got to be raised by taxation to meet urgent liabilities, the burden should fall on the shoulders of the well-to-do—I think it is just fair that the incidence of taxation should not be heavy on their shoulders either. A levy of 50 per cent. upon the excess

[*Maharaja Sir Manindra Chandra Nandi; Sir Fazulbhoy Currimbhoy; Sir James Meston.*] [19TH MARCH, 1919.]

profits of a company seems to me rather too heavy, and, in view of the fact that a similar tax has just been remitted in England, I would beg of you, my Lord, to consider the amendment of my friend, Rai Bahadur Sitanath Ray, and allow it to be incorporated in the Bill under discussion. I have also very great pleasure in supporting the second portion of my friend's amendment, which runs to the effect that the amount of this duty shall not exceed such sum as would reduce the profits of any company, in the accounting period, below £50,000. This, I am quite sure, my Lord, will keep some little margin in the hands of all companies to face the dark days of struggle and competition which are before them. I have no doubt, my Lord, that, in your attempt to raise revenue, the Government of India do not desire to paralyse existing or nascent industries, which, in many countries of the world, are fed up and supported by State bounties. I hope, my Lord, in view of the above fact and the industrial renascence to which we are all looking forward with such confidence, the Council will see its way to agree to the reduction in the terms of my friend's amendment."

12-13 P.M.

The Hon'ble Sir Fazulbhoy Currimbhoy :—" My Lord, as far as I understand my friend the Hon'ble Rai Sitanath Ray Bahadur, he is not objecting to giving the required amount—6 million sterling ; yet the method he suggests is this, that the percentage should be reduced to 33 per cent ; and later on if the amount falls short of the required 6 millions, then the Government should again raise the percentage. My Lord, I think this is a very objectionable method, and it will mislead the commercial public into believing that the tax has been reduced to 33 per cent. I think the better course is to accept the Hon'ble Mr. Hogg's amendment, which is next coming before Council ; and therefore, I think, it would be better if my Hon'ble friend Rai Sitanath Ray Bahadur withdrew the first part of his amendment."

12-44 P.M.

The Hon'ble Sir James Meston :—" My Lord, the difficulty about accepting the first amendment moved by the Hon'ble Rai Sitanath Bahadur is frankly that we want £6 million sterling. Our estimates give us £6 million sterling, if we assess at 50 per cent. If we assess at 33 per cent., the tax will give us £4 million sterling, and £1 million sterling is not enough to let us balance our accounts. I quite agree with the Hon'ble Sir Fazulbhoy Currimbhoy that we should be in an extraordinarily difficult and foolish position if we found, in the course of the year, that an assessment of 33 per cent., assuming that we accepted this amount—that an assessment of 33 per cent. gives us very much less than we wished and we have to come again before the Council and ask for an amendment in an upward direction. If the Hon'ble Mover had shown me any way of making good a deficiency of that sort without coming to the Council, one would have gladly looked at the matter in a different light. I must therefore, I am afraid, oppose the first part of his motion ; and if it is any solace to him in regard to the alternative which your Excellency did not permit him to put forward, if it is any solace to him, I can assure him that the whole ground which he hoped to traverse will be effectively covered in dealing with the amendment which stands in the name of the Hon'ble Mr. Hogg.

" Coming to the second part of the Hon'ble Member's amendment, I wish to point out, my Lord, that this means in effect raising the exemption in the Schedule from £30,000 to £50,000, which the Hon'ble Member has not proposed. It is difficult to deal with this isolated proposition without referring to the Schedule. However, the matter is not really of very great importance. In England, there is no minimum figure of this sort. Incidentally I was surprised to hear from the Hon'ble Maharaja of Cossimbazar just now that in England the excess profits duty had been withdrawn. I was not aware of that. I knew it was proposed to some extent to reduce it, but I am not sure that there is any question of immediate withdrawal. In England, there is no minimum figure of the sort which is proposed in this Bill. All the profits in England which exceed the pre-war standard are liable to assessment except £200. Here we

[19TH MARCH, 1919.] [Sir James Meston; Rai Sita Nath Ray Bahadur; Mr. Malcolm Hogg.]

took the arbitrary figure that we did in order to protect the small assesses and to keep small businesses from being harassed by the assessment and levy of this duty. The figure is avowedly an arbitrary one. There is no more virtue in Rs 50,000 than in Rs 80,000. But a business, I submit, which yields half a lakh of excess profits is, as Indian businesses go, not altogether regarded in the public mind as a petty concern which the tax-collector ought to neglect. If we had taken Rs 50,000 as our figure, I expect the Hon'ble Member would have asked us to make it Rs 75,000. However, the Hon'ble Member has not convinced me that there is any great hardship involved in inserting the figure we have proposed; and I am afraid that I must oppose the second part of his amendment also."

The Hon'ble Rai Sita Nath Ray Bahadur:—“My Lord, I made this suggestion for the reduction of the duty to 33 per cent. solely in the belief that a much larger amount would be realised than the amount required; but if the Hon'ble the Finance Member is sure that such a sum cannot be raised by fixing the rate at 33 per cent., then I do not wish to press it or to press the other part of my amendment, which requires that the profits should not be less than Rs 50,000. Here again I had hoped that the amount realisable by this means would be much greater than the amount required by the Government. It was in that belief that I ventured to put forward this amendment; but if the Hon'ble Member's impression is that the effect of my amendment would be to reduce the amount which this Bill is introduced to bring in, then I would be the last person in the world to press it.”

12-48 p.m.

The motion was put and negatived.

The Hon'ble Mr. Ayyangar's amendment that in clause 4 for the words ‘fifty per cent.’ the words ‘thirty-five per cent.’ be substituted was by leave withdrawn.

The Hon'ble Mr. Malcolm Hogg:—“My Lord, I beg to move 12-50 p.m. that after the proviso to clause 4 the following further proviso be inserted:—

‘Provided further that if the total amount of duty charged, levied and paid under the provisions of this Act exceeds the sum of eleven crores of rupees, there shall be refunded to each person who has paid excess profits duty a sum which shall bear as nearly as may be the same proportion to the excess over eleven crores as the duty paid by the said person bears to the total amount of duty paid under the provisions of this Act.’

“The purpose of this amendment, my Lord, is, I think, perfectly plain and requires very little explanation. Undoubtedly, the provision which I suggest is an unusual one; but so is the tax. The tax is an unusual one levied under special circumstances, levied to meet certain special war expenditure and for that purpose only. Therefore I do not think that the fact that the proposal for refund is unusual is necessarily an argument which need rule that proposal out. The reply which the Hon'ble the Finance Member gave to the amendment moved just now by my friend the Hon'ble Rai Sita Nath Ray Bahadur has given me great hopes that he intends to accept my amendment, because my amendment is designed to meet the very difficulty which prevented the Hon'ble the Finance Member from accepting my Hon'ble friend's amendment. In fact, my Lord, I go further and I claim that the Hon'ble the Finance Member is really the father of my amendment far more than I am myself. I would refer to his speech on the introduction of this Bill. He said ‘Another, and really the only other, suggestion of any value was that while standing by our proposals, we should be content with a smaller share of the current year's profits, say one-third instead of one-half. I can assure the Council that this proposal was very carefully examined, and that at one time we had hopes of being able to accept it, but since that time there has come upon us a large additional liability for the maintenance of our Army, which will add over £3 millions, probably £2½ millions, to next year's expenditure. A third of

[Mr. Malcolm Hogg ; Mr. Srinivasa Sastry.] [19TH MARCH, 1919.]

the assessable profits, if Hon'ble Members followed the brief calculation I tried to place before them a few minutes ago, would have given us £4 millions and that would not have been enough with a gap of very nearly £6 millions to fill ; and I am afraid we have been driven by force of circumstances to fall back upon the full 50 per cent. Well, my Lord, that amounts to this, that the Hon'ble the Finance Member would have been very glad to have reduced the percentage from 50 per cent. if his estimates had enabled him to do so. And it, therefore, comes to a question of whether those estimates are correct or not. It is very generally thought, as far as I can ascertain, in commercial circles that the estimates are very much on the conservative side. I have received estimates from gentlemen of considerable position and commercial experience in Bombay giving estimates which are practically double those of the Finance Member. But the difficulty about the matter, my Lord, is that it is just as difficult for non-officials to prove the accuracy of their estimates as it is for the Hon'ble the Finance Member to prove the accuracy of his, and it is obvious that in a matter of this sort, a new tax with no experience to go upon, the estimates must be very largely a matter of guess work and may possibly be very considerably out. I, therefore, propose, in order to get over the difficulty which is felt by the Hon'ble the Finance Member, namely, that the estimates do not justify any reduction in the percentage, that if his estimates prove to be wrong, and if the yield of the tax is in excess of the amount which he desires to get, there should then be a proportionate refund to those people who have paid the tax. It seems to me a perfectly logical and simple way out of the difficulty.

"There is just one other point which requires explanation, and that is, why I have taken the figure of 11 crores. In the calculation which the Hon'ble the Finance Member gave us when introducing the Excess Profits Bill, he calculated that the profits assessable would be $22\frac{1}{2}$ crores out of which Government would get 50 per cent., i.e., 11 $\frac{1}{2}$ crores ; he then proceeded to show that in order to get 6 millions (taking the exchange at 1s. 4d.) according to his calculation he required 7 $\frac{1}{2}$ million gross yield to get 6 millions net. My Lord, I think that the Hon'ble the Finance Member's calculations are open to a little criticism. For instance, the Hon'ble Member reckons that he will lose about a million by super-tax. I do not know exactly how that is worked out ; but it appears to me to be worked out on the assumption that practically the whole yield of the excess profits duty would have to pay super-tax, most of it at the maximum rate of 3 annas, if it was not paid in excess profits duty. That assumption I believe to be a fallacy. I believe a great proportion of this excess profits duty will come from public companies. We know that in one of the largest industries in the country, the jute industry, most of the companies in the recent times of prosperity have already put very large amounts to their various reserve and depreciation funds, and that if they did not have to pay excess profits duty this year, they would probably not put any substantial portion of that money to reserve, but would distribute the greater part of it in dividends. Naturally, therefore, a great deal of the money which will be paid in excess profits duty would, if it were not so paid, be distributed and therefore not liable to super-tax. I think therefore that the Hon'ble the Finance Member is taking rather a high figure in estimating one million. So that I think I may reasonably knock off that extra $\frac{1}{2}$ crore which he says he requires.

"There is just one other point, and it is about the exchange which is taken at 1s. 4d. If any part of the expenditure to be met out of this excess profits is in sterling payments, there is a considerable gain up the sleeve, the capacious sleeve, of the Hon'ble the Finance Member. It is impossible for me to say how much of that expenditure is in sterling and how much of it in rupees. Therefore, I leave to the Finance Member the 1s. 4d. exchange ; it merely strengthens my case that 11 crores is sufficient."

The Hon'ble Mr. Srinivasa Sastry :—“ My Lord, I will ask for a little enlightenment on a question of principle. Does not the Hon'ble Mr. Hogg's amendment really amount to a measure for remission of taxation ? If it is a measure for the remission of taxation, it appears to me it is very

[19TH MARCH, 1919.] [*Mr. Srinivasa Sastri; Mr. W. A. Ironside; Sir Fazulbhoy Currimbhoy; Sir Dinshaw Wacha; Sir James Meston.*]

unusual to make it part of a taxation measure. Suppose instead of this duty yielding more than 6 millions, suppose instead of that it happened that some one of our other taxes did not yield the amount that was expected of it and there was a general deficit, is it not a proper thing that the excess this taxation yields should be made to make up for that deficit? Is every piece of taxation to be considered responsible for so much of our revenue and the moment it yields more should there be a remission of taxation under that particular head? I have always understood that when taxes yielded much more than was expected of them, it was treated as a general surplus or excess, and the various interests of the country would be considered together as to which it was in whose case the necessity of remission was most urgent. I suppose the amount of 6 millions has been fixed somewhat arbitrarily. If we have anything more we could spread it over others; and I am not sure that if we came to consider at this time, when every part of India is hard pressed by one kind of difficulty or other of a financial nature, I am not sure if we came to consider the matter if we had a little more money to spare whether it would be the commercial community that would be most entitled to a remission of taxation. I want to know if this is or is not a measure for remission of taxation brought in under cover of an amendment."

The Hon'ble Mr. W. A. Ironside:—“ My Lord, I have very little to say in support of the amendment moved by my friend Mr. Hogg who has stated the case fully and concisely. As to the point which has been made by the Hon'ble the Finance Member on the question of refund, the Hon'ble Member still has power to reduce the percentage of taxation, if it be not constitutional to make a refund. I think the only reply to the Hon'ble Mr. Sastri's point is that the tax is a special one, it was imposed for a definite and special purpose and has required special provisions for its enactment. Consequently I think that the people who pay the tax whether they be the commercial community or anybody else, should be protected from paying more than is absolutely necessary.”

The Hon'ble Sir Fazulbhoy Currimbhoy:—“ My Lord, I beg to support the amendment moved by the Hon'ble Mr. Hogg. It is a very fair suggestion and I hope the Hon'ble the Finance Member will accept it. As regards the Hon'ble Mr. Sastri's difficulties that the Government cannot remit the taxes, and that the extra money they get must be spent in other ways. When the Resolution for £45 millions was accepted by the Council it was on an assurance that the extra money raised on account of this Resolution will be for the army and for pensions and for war purposes. I think therefore that it is not right that the commercial community should be over-taxed. I hope that the Hon'ble the Finance Member if he cannot remit taxation will reduce the percentage.”

The Hon'ble Sir Dinshaw Wacha:—“ But supposing that the Hon'ble the Finance Member does not get his £6 millions, then what is to happen? If he only gets £4 millions? That is a dilemma which will have to be faced. I think the conservative estimate of the Hon'ble Sir James Meston may be accepted, and even supposing there is a remission of taxation this is a particular kind of taxation, which will need to be remitted under a certain contingency. It is not general taxation.”

The Hon'ble Sir James Meston:—“ As the Hon'ble Sir Dinshaw Wacha has truly said, this raises the whole question of the accuracy of the estimates prepared by the Finance Department. If our critics are wrong and we accepted their proposals we should be left in ‘Queer Street’. The Hon'ble Rai Sitanath Ray asked us for an assurance that we required the 50 per cent. in order to get £6 millions. The Finance Department does not profess to be a prophet. The budget is only a forecast, it is not a prophecy. The fact is that we do make the very best estimates that we can on the very uncertain factors that are

[Sir James Meston; Mr. Malcolm Hogg; The President.] [10TH MARCH, 1910.]

before us. I do not wish to explain in detail how we arrived at those estimates, it would be rather embarrassing and it might even be invidious and undesirable for the particular trades interested. But this I may say that we got through the courtesy of the Bengal Chamber of Commerce a statement of profits for the past year in the jute industry. We have been told that it is the jute industry that is going to bear the lion's share of taxation. I doubt whether the aggregate estimates are seriously wrong. Then take the case of cotton; there we have certainly not taken a high figure, but every allowance had to be made for the recent labour troubles and the slump in the price of cotton materials. Mr. Hogg has told us that from Bombay he has received advices which would double our estimates. I may say in confidence that the original Bombay estimates were doubled by ourselves. If this continues and we double the figure again, it will become a regular game of poker. The fact is that many elements in the forecast are uncertain; for jute we had actuals; for other trades, including cotton, we took a fair hypothetical figure; but we neglected no source of information that was available. On the whole I prefer at present to stand by our original estimates of 22 crores as being the aggregate on which we shall assess the Government share. Mr. Hogg has explained why 11 crores, the half of this figure, is equivalent to £6 millions for our present purposes. I shall not follow him over the criticisms to which he has exposed that estimate. I could have satisfied him if time had allowed, but I may incidentally say that the exchange gain which accrues on our ordinary transactions in England will not accrue in regard to the amounts to be devoted entirely to the payment of Indian troops. Mr. Hogg's proposal comes to this that, if we are in earnest in our desire to get only £6 millions net, we ought to demonstrate the sincerity of our intentions by agreeing to refund anything in excess of that sum which our actual assessments may bring in. The Hon'ble Mr. Sastri has said that this would be a very unusual expedient in taxation procedure and I agree. When one looks to the future as well as to the present it might create a very embarrassing precedent. I fear that it is impossible for Government to accept the amendment in the form in which it stands. We are however in earnest in our desire not to take more than £6 millions net and not to employ the proceeds of this tax for any purposes except the redemption of the obligation which we undertook last September. I must ask the Council to be content with this assurance and with the further undertaking that, if Mr. Hogg is right and we are wrong, we shall consider the whole position again later in the year when the actual assessments are known, and we shall see whether it is possible to bring the position into accord with our present intentions. The collection of the instalments of duty will be regulated with a view to making such review of the situation capable of being effective. I am afraid I cannot say more than that. I must oppose the motion."

1-8 p.m. • **The Hon'ble Mr. Malcolm Hogg:**—“My Lord, in view of the assurance given by the Hon'ble the Finance Member that though he cannot accept my motion he will attempt to apply the spirit of it, if necessary, later in the year. I beg leave to withdraw my motion.”

The motion was by leave withdrawn.

His Excellency the President:—“The next item on the List of Business is an amendment to clause 7 to be moved by the Hon'ble Sir James Meston. As I understand it, that would be consequential on the amendment which is to be moved to clause 11. I think, therefore, that Council will agree that it should be postponed until the amendment to clause 11 has been disposed of. Is not that so?”

The Hon'ble Sir James Meston:—“Yes, my Lord.”

1-9 p.m. • **The Hon'ble Mr. Malcolm Hogg:**—“My Lord, I beg to move that in clause 7 (f) for the words ‘any liability’ the words ‘the liability of any part’ be substituted.

[19TH MARCH, 1919.] [Mr. Malcolm Hogg; Sir James Meston; Mr. H. F. Howard.]

"This is a small amendment merely intended to make the intention clearer, but it is perhaps necessary to explain the intention of this clause to the Council. In Schedule I the Bill excepts any business which is likely to pay in respect of the accounting period an excess profits duty in the United Kingdom. It was pointed out in the course of our discussions that there were some businesses which though really on the same footing would not come within the provisions of the exception. I refer to businesses of the nature—but perhaps the easiest way is to give a simple illustration. I believe they are not uncommon. You have a firm of the name of Jones and Co. in London, with three partners and you have a firm of the name of Jones and Co. in Calcutta with the same three partners and perhaps two additional local partners. The greater part of the profits from Calcutta go into the firm in London and there they are assessable to excess profits duty in the United Kingdom although the actual firm in Calcutta is not so assessable. It is to cover such cases that this sub-clause is proposed. I propose to amend it by substituting for the words 'any liability' the words 'the liability of any part.' As it stands it might have been interpreted to mean that a firm could only claim remission under this sub-clause if the whole of its profits were subject to some kind of liability. The intention is that if any part of the profits are liable to English excess profits duty the relief should be claimed. It is to make this intention quite clear that I move the amendment."

The Hon'ble Sir James Meston:—^{1-11 P.M.} "My Lord, the Government accepts this amendment."

The motion was put and agreed to.

[At this stage the Council adjourned for Lunch till 2-15 P.M.]

The Hon'ble Mr. H. F. Howard:—^{2-16 P.M.} "My Lord, Sir James Meston has asked me, if you have no objection, to move this and one or two other amendments that stand in his name. I beg to move that in sub-clause (1) of clause 9 after the words 'on the application' the words 'made before the 30th June 1919' be inserted. The position is that clause 9, which was inserted by the Select Committee, is intended to cover cases of hardship extending over classes of business. Well, it is obviously desirable that the principles governing the assessment of such classes of businesses should be decided at as early a date as possible, so that they may afterwards be applied to individual cases. Two such classes of business, as Sir James Meston explained, would be the cases of new companies and of controlled companies. We have mentioned the 30th of June in order to give people plenty of time, but of course we shall be only too glad if those interested will send in their applications at an earlier date, if possible."

The motion was put and agreed to.

The Hon'ble Mr. H. F. Howard:—² "My Lord, I beg to move that clause 11 be re-numbered as sub-clause (1) of clause 11, and that to sub-clause (1) of clause 11, as re-numbered, the following sub-clauses be added, namely :—

(2) At the time of furnishing such particulars such person shall—

(a) state the method which he desires to be adopted for the purpose of—

(i) ascertaining the profits of the business in the accounting period under section 5, and

(ii) determining the standard profits under section 6, and

(b) make any application which he desires to make under section 7 for an allowance in the calculation of the amount of the excess profits duty.

(3) Where any person fails, without reasonable cause or excuse, to comply with the provisions of clause (a) of sub-section (2), the Collector shall proceed to ascertain the profits of the accounting period and to determine the standard profits by such method, provided in this Act, as he thinks fit."

[*Mr. H. F. Howard; Mr. Malcolm Hogg; Sir James Meston; Mr. K. V. Rangaswamy Ayyangar; Sir George Lowndes.*] [19TH MARCH, 1919.]

"This amendment also is mainly consequential on the amendments introduced in Select Committee. We have given new options both as regards the accounting period and as regards the method by which standard profits should be determined. We have, therefore, thought it reasonable to ask the Council to add a clause requiring the assessee to put in, with his return, his claim to exercise any of the options which we have now given. That is to say we desire that he shall ordinarily put in any claim of the kind when he furnishes his income-tax returns with the further particulars which the Collector may ask for. The assessee should by that time be in a position to know which of these options suits him best."

The motion was put and agreed to.

The Hon'ble Mr. H. F. Howard:—"My Lord, I move that in clause 7 after the words 'on the application' the words '(made in accordance with the provisions of clause (b) of sub-section (2) of section 11)' be inserted. This amendment is merely consequential on the amendment to clause 11, to which the Council has just agreed, and I do not think any further explanation is required."

The motion was put and agreed to.

2-22 P.M.

The Hon'ble Mr. Malcolm Hogg:—"My Lord, I beg to move that in clause 18 (2) (c), after the word 'ownership' the words 'during any period which can be selected for the purpose of ascertaining standard profits, or during any subsequent period prior to the commencement of this Act' be inserted.

This amendment is merely intended, my Lord, to make the intention clearer. Clause 18 is a rule-making power and rules will be required to govern not only cases where there has been a change of ownership during the accounting period, but also cases where there has been a change of ownership during any period subsequent to the earliest date which can be taken for the standard period. As the clause stands at present, I think it might be limited by inference by clause 14, because clause 14 is the only other place in the Bill where a change of ownership is mentioned; and that clause, dealing only with the person liable to be assessed refers to change of ownership only during the accounting period. I think, therefore, to make the intention of clause 18 quite plain, these words should be added so that there will be no danger of misunderstanding."

2-23 P.M.

The Hon'ble Sir James Meston:—"My Lord, there is no objection on the part of Government to accepting this amendment."

The motion was put and agreed to.

The Hon'ble Mr. K. V. Rangaswamy Ayyangar:—"My Lord, I beg to withdraw my amendment that in Schedule I, after item 5, the following item be added :—

'6. Any business the income of which is derived from banking or money-lending'.

The amendment was by leave withdrawn.

2-24 P.M.

The Hon'ble Sir George Lowndes:—"My Lord, I only desire to call the attention of the Council to certain drafting alterations that have been made in the Bill. They are all of a small character, and, if Hon'ble Members will follow me, I will read them out.

'Clause 6.—In sub-section (2) for the words 'sub-section (1) b,' the words 'clause (6) of sub-section (1)' have been substituted. In the proviso to the same clause for the word 'ascertaining' the word 'determining' has been substituted.'

[10TH MARCH, 1919.] [Sir George Lowndes; Sir James Meston; Mr Maloom Hogg; Sir George Lowndes; Khan Bahadur Mian Muhammad Shafi.]

"Clause 8 :—(a) In sub-section (1) for the word 'their' the word 'its' has been substituted.

"(b) In sub-section (5) for the word 'them' the word 'it' has been substituted.

"Clause 9 :—In sub-section (1) after the words 'excess profits' the word 'duty' has been inserted.

"Clause 13 :—For the word 'time' the word 'times' has been substituted.

"Clause 15 :—After the words 'instead of' in line 9 the word 'to' has been inserted.

"Clause 18 :—In clause (a) of sub-section (2) for the words 'section 6 (1) (a)' the words 'clause (a) of sub-section (1) of section 6' have been substituted.

"Clause 20 :—Before the words 'Income-tax Act, 1918' the word 'Indian' has been inserted."

The marginal notes to clauses 8, 10, 15 and 20 have been slightly altered."

The Hon'ble Sir James Meston:—“My Lord, I beg to move 2.25 p.m. that the Bill, as amended, be passed.”

The Hon'ble Mr. Malcolm Hogg:—“My Lord, before this Bill is finally passed, I should like to take this opportunity of associating myself with what was said by the Hon'ble Mr. Ironside about the patience which the Hon'ble Member for Finance and the Hon'ble the Law Member have displayed in dealing with our various contentions and amendments in the proceedings of the Select Committee, and the very fair and reasonable spirit in which they met us.”

The motion was put and agreed to.

PUNJAB COURTS (SUPPLEMENTING) BILL.

The Hon'ble Sir George Lowndes:—“My Lord, I have great pleasure in moving for leave to introduce a Bill to supplement the Punjab Courts Act, 1918. 2.30 p.m.

“Coming events cast their shadows before them and I hope that the Chief Court of the Punjab will be replaced by a High Court very shortly. The necessary local legislation has been very recently undertaken by the Punjab Council to provide for the change, but it is necessary for this Council also to legislate to confer jurisdiction on the new High Court to deal with cases pending in the Chief Court. Sub-clause (2) of clause 1 provides that the legislation passed shall only come into force on such date as may be notified, and the intention is to notify it as soon as the High Court is formally constituted.”

“I should like to add that I have seen this morning an unauthenticated copy of a memorial which purports to have been submitted to His Excellency the Viceroy, asking that certain provisions for a Circuit Court at Delhi should be inserted in this Bill. In the circumstances it has been, of course, obviously impossible to undertake anything of the kind.

“I am sure that all the Members of this Council will join me in congratulating our friends in the Punjab upon the very near realisation of such an important step in their civic history.”

The Hon'ble Khan Bahadur Mian Muhammad Shaf:—
“My Lord, while offering my cordial support to the motion now before the Council, I desire to voice the deep sense of satisfaction with which the people of my province have received the announcement that, at last, their Chief Court is about to be raised to the status of a High Court—a belated reform which has been long overdue—and to express, on their behalf, the hope that in future the

2.45 p.m.

[*Khan Bahadur Mian Muhammad Shafi; Sir [19TH MARCH, 1919.] George Lowndes; The President.*]

Punjab will, in matters of constitutional and administrative reforms, be treated equally with the other provinces of India."

The motion was put and agreed to.

^{2.20 P.M.} **The Hon'ble Sir George Lowndes:**—"My Lord, I beg to introduce the Bill, and to move your Excellency to suspend the Rules of Business to admit of the Bill being taken into consideration."

His Excellency the President:—"I suspend the Rules of Business."

The Hon'ble Sir George Lowndes:—"My Lord, I move that the Bill be taken into consideration."

The motion was put and agreed to.

The Hon'ble Sir George Lowndes:—"My Lord, I beg to move that the Bill be passed."

The motion was put and agreed to.

The Council then adjourned to Friday, the 21st instant, at 11 o'clock.

H. M. SMITH,

*Offg. Secretary to the Government of India,
Legislative Department.*

DELHI;

Dated the 3rd April, 1919.

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APPENDIX A:

[Referred to in Answer to Question No. 4.]

Statement showing the number of superior posts created in the Indian Civil Service and the number listed as open to the Provincial Service since the date of the Public Services Commission.

PROVINCES.	AT THE TIME OF THE PUBLIC SERVICES COMMISSION.		ON 1ST JANUARY 1919.		ADDITIONS SINCE THE DATE OF THE COMMISSION. DIFFERENCE BETWEEN COLUMNS 2 AND 3.	
	Number of superior posts including Government of India posts.	Number of listed posts.	Number of superior posts including Government of India posts.	Number of listed posts.	Number of superior posts.	Number of listed posts.
Madras	95	8	102	9	7	1
Bombay	92	6	92	6	...	...
Bengal	99	9	111	12	12	3
United Provinces	127	10	128	10	1	...
Punjab	85	11*	86	11	1	..
Burma	90	5	92	6	2	1
Bihar and Orissa	61	5	66	6	5	1
Central Provinces	58	6	62	7	6	1
Assam	25	...	25	...	...	...
TOTAL	730	60	764 + 4 unallotted Government of India posts = 768.	67	34 + 4 unallotted Government of India posts = 38.	7

* Excluding post of Judge, Small Causes Court, which it was originally proposed to list as a separate post but was subsequently listed alternatively with one of the listed District and Sessions Judgeships, involving no addition to the total number of listed posts.

**GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.**

**PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER
THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 61.)**

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Friday, the 21st March, 1919.

PRESENT:

His Excellency BARON CHELMSFORD, P.C., G.M.S.I., G.M.I.E., G.C.M.G., G.O.B.E., Viceroy and Governor General, presiding, and 53 Members, of whom 45 were Additional Members.

STATEMENTS LAID ON THE TABLE.

The Hon'ble Sir William Vincent :—“ My Lord, I lay on the table a statement giving a list of publications proscribed under the Indian Press Act, 1910, which was promised in reply to a question asked by the Hon'ble Mr. Patel on the 10th September, 1918.”

11 A.M.

The Hon'ble Sir C. Sankaran Nair :—“ My Lord, I lay on the table a copy of a report on the influenza epidemic in the North-West Frontier Province, which was promised in reply to a question asked by the Hon'ble Rai Bahadur B. D. Shukur on the 1st March, 1919.”

QUESTIONS AND ANSWERS.

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

1. “ What steps have been taken to encourage the establishment in India The pulp
Industry in
India. of the pulp industry for the manufacture of paper, and what are the prospects of that industry in India ? ”

The Hon'ble Sir Claude Hill replied :—

“ I would invite the Hon'ble Member's attention to the reply which I gave to his question on the same subject in this Council on 26th February 1918. With regard to the prospects of the industry I would refer him to the pamphlet, which I understand he has seen, on the work of the Forest Department in India and to Annexure IV of the Report of the Indian Industrial Commission.”

[*Rai Sita Nath Ray Bahadur; Sir Thomas Holland; Mr. V. J. Patel; His Excellency the Commander-in-Chief.*] [21ST MARCH, 1919.]

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

Parcel postal rates.

2. “(a) Is it a fact that the parcel postal rates in India have been considerably raised ?

(b) If the answer be in the affirmative, are Government aware that this change has seriously affected the trade of the country, and do they propose to revise the rates at the earliest possible opportunity ?”

The Hon'ble Sir Thomas Holland replied :—

“(a) The rates for inland postal parcels were raised with effect from the 1st November 1918 for the reasons given in the Press Communiqué of the 24th September 1918, a copy* of which is laid on the table.

(b) As the main trade channels are and ought to be other than through the parcels post, Government are not aware that the change has seriously affected the trade of the country. As, however, the conditions which made the increase in rates necessary are now easier, the question of reduction is being considered.”

The Hon'ble Mr. V. J. Patel asked :—

Bungalows taken up by Government under the Defence of India Act in Poona.

3. “(a) Will Government be pleased to give a list of bungalows in Poona taken up by Government under the Defence of India Act, if any ?

(b) Were any objections received by Government from the owners of such bungalows alleging loss in rents in the matter of any of such bungalows ? If so, from how many owners ?

(c) Has any compensation been awarded or promised to any owners ? If the answer is in the negative, how were the objections dealt with ?”

His Excellency the Commander-in-Chief replied :—

“(a) The list required by the Hon'ble Member is placed on the table.

(b) No objections have been received from house-owners. One representation has been received from lessees.

(c) No compensation has yet been paid.

Claims have been submitted by owners in respect of fifteen out of nineteen houses affected. It is proposed to submit them to arbitration, as provided for under the Defence of India (Consolidation) Rules, 1915.”

The Hon'ble Mr. V. J. Patel asked :—

Clerks' quarters at Raisina.

4. “(a) With reference to the reply given on the 19th February last to my question regarding clerks' quarters at Raisina, will Government be pleased to state whether the Indian clerks memorialised Government objecting to the designs and asking for the same type of quarters as in the case of Anglo-Indians and Europeans, and will the memorial be laid on the table ?

(b) Is it a fact that most of the representatives of the Indian clerks who were consulted by the Hon'ble Sir Claude Hill were dissatisfied and disapproved the designs of quarters for Indians ?

(c) Will Government be pleased to lay on the table a statement of the respective costs of quarters for Indians and for Anglo-Indians and Europeans ?

(d) If there is any difference in the capital cost between the two, will Government be pleased to state the reasons for it ?

(e) If there is no appreciable difference, do Government propose to consider the question of allocating the same type of quarters to Indians as are allocated to Europeans with a view to meet the wishes of most of their Indian employés ?

(f) With reference to paragraph 2 of the reply to my question referred to, will Government be pleased to lay on the table a statement showing the total number of clerks, Indians and Anglo-Indians, located at Raisina, the number

*Not included in these Proceedings.

?Vide Appendix A

[21ST MARCH, 1919.] [Mr. V. J. Patel; Sir Claude Hill.]

of Indian clerks entitled to superior types who have been lodged in inferior types, and the number of Anglo-Indian clerks entitled to inferior types who have been put into superior types?

(g) Is it a fact that some types superior to D and E that have been built have not been made available to Indians who are entitled to them? If so, why?

(h) Will Government be pleased to lay on the table a statement of the furniture allowed to Indian and Anglo-Indian clerks respectively, showing the cost of each article?

(i) Are Government prepared to treat both the classes equally in the matter of furniture, whether supplied free of cost temporarily or as a permanent measure?

(j) Is it a fact that hitherto the different scales of house-rent, travelling allowance, etc., to be allowed to their employés by Government have been based on the salaries drawn and not upon the nationality?

(k) Will Government be pleased to say on what grounds they are now making a departure and creating distinctions in the matter of accommodation?"

The Hon'ble Sir Claude Hill replied :—

"(a) The reply is in the affirmative and a sample copy* of the memorials received is laid upon the table.

(b), (d), (e), (k). As already stated in my reply to the Hon'ble Member on the 19th February, representatives of the Indian clerks were consulted by me after the memorials referred to above had been received, and before the designs of the Indian clerks' quarters at Raisina were approved, and suggestions made by them were adopted as far as practicable. A copy of the note recorded at the interview which I granted to the clerks' representatives on the 7th June, 1916, is placed on the table. In view of the main facts explained to the clerks' representatives as set forth in the note, namely :—

- (i) that no racial discrimination was implied or intended,
- (ii) that the differences in the cost of the quarters for European and Indian clerks were due solely to different types of houses being necessary to suit the manner of living and habits of the two races,
- (iii) that Government desired to provide quarters of a type best suited to the needs of the clerks themselves as a class, and
- (iv) that there was evidence to show that Indians generally would not prefer to have quarters built in European style,

Government do not propose to take any action in the matter of providing exactly similar accommodation to both European and Indian clerks in Delhi. But I may explain that, as a result of the interview, alterations involving considerable additional cost, were introduced into the designs.

(c) *A statement is placed on the table comparing the estimated cost of each type of quarters for European and Indian clerks in New Delhi.

(f) *A statement is laid on the table giving the information asked for.

(g) The answer to the first part is in the affirmative, and I may explain that at the time the distribution of quarters was made types 'B' and 'C' had already been earmarked for use by the Military authorities in connection with the additional units recruited for war purposes and located in New Delhi, as it was not thought that the accommodation would be required for clerks.

(h) A statement of the furniture allowed for Indian and Anglo-Indian clerks, respectively, is laid on the table with cost of each article. I may explain that the scale of furniture provided for the Indian quarters is the same as has hitherto been provided for quarters at Timarpur, and that provided for European clerks was based on the scale of furniture which has hitherto been provided in camps in Old Delhi, with certain additions required to complete the essential furnishing of the bungalows. I have already, in my reply of the 19th February, stated that the provision of furniture free of charge is a

*Not included in these Proceedings.

[Sir Claude Hill; Mr. V. J. Patel; Sir Thomas Holland.] [21ST MARCH, 1919.]

temporary arrangement made with a view to encourage clerks to reside in Raisina. Proposals are under discussion to charge rent on the basis of its cost. This will result not only in classes but in individuals being treated equally, as the charge will vary according to the value of the furniture in use. Any existing inequalities, the result of past practice, will thus be redressed. If, under these conditions, any particular clerks desire furniture on payment on a higher scale than is provided, Government will be willing to consider the matter sympathetically.

(j) The answer is in the affirmative.

(k) Government have no intention of making any departure from past custom. Their endeavour has been to provide accommodation of a character best suited to the needs of their clerks."

The Hon'ble Mr. V. J. Patel asked :—

The Hide Industry.

5. "(a) Is it a fact that the hide industry being at present under Government control, tanned hides are bought up by Government at a fixed rate in the Bombay Presidency ?

(b) Are the tanned hides so purchased shipped to England, and after meeting the requirements of the War Office is a very considerable quantity left over which is sold in the open market in London at a huge profit on Government account ?

(c) Is the rate paid by Government to tanners in the Bombay Presidency very low as compared with the rate paid by the Government of Madras ?

(d) What is the rate of purchase of tanned hides by Government in the Bombay and Madras Presidencies since Government took up the control of the hide industry of the country ?"

The Hon'ble Sir Thomas Holland replied :—

"(a) Government exercises indirect control over the tanning industry by means of export restrictions and by the control of the distribution of the principal tanning materials in certain localities.

Subject to the restrictions on export, tanners in the Bombay Presidency are at liberty to dispose of their tanned hides either to Government or to any private purchaser. If tendered to and accepted by Government, the hides are purchased at certain rates which vary according to the quality of tannage and standard of selection.

(b) The tanned hides tendered to and purchased by Government in Bombay have, for the most part, been shipped to the War Office. A certain quantity, however, have been sent to the Government Harness and Saddlery Factory, Cawnpore, and for about a year previous to last August to Messrs. Cooper Allen and Company, Cawnpore, for the manufacture of army boots. Government has no authoritative information as to the quantity of tanned hides used by the War Office, or as to the prices realised for hides which are unsuitable for munitions purposes. It is understood, however, that relatively small quantities of non-army selections have been sold by the War Office at rates higher than the purchase price. It is not possible to say whether these prices will yield any profit as suggested by the Hon'ble Member ; for in consequence of the lack of shipping, a large fraction of the tanned hides purchased by Government, being of non-army selections, had to be retained in India, and the interest on the purchase price, as well as the storage charges, had to be met by the Imperial Government.

(c) No purchases are made on War Office account by the Government of Madras ; the hides are purchased by the Government of India in Madras as in Bombay. As regards rates, in view of the fact that the hides are selected and packed differently in Madras and Bombay, the only comparison possible is one between the average prices received by tanners for the hides tendered by them. The range of prices in each place has been designedly fixed so as to result in the same average price to the tanner for similar qualities of hides.

[21ST MARCH, 1919.] [Sir Thomas Holland; Mr. V. J. Patel; Sir William Vincent.]

(d)* A statement is placed on the table showing the prices now in force for the purchase of tanned (cow) hides in the Madras and Bombay Presidencies. If the Hon'ble Member desires information regarding previous scales of prices, this will be furnished to him."

The Hon'ble Mr. V. J. Patel asked :—

8. "Will Government be pleased to lay on the table the following papers connected with the Poisons Bill :—

- (i) proposals made by the Government of the United Provinces in 1910 and 1914, suggesting certain radical amendments in the Poisons Act of 1904, and
- (ii) replies of all Local Governments to whom the proposals of the Government of the United Provinces were referred for opinion?"

The Hon'ble Sir William Vincent replied :—

"Government do not propose to publish the correspondence referred to in the question. Any opinions received after the Bill has been published will be circulated to all Hon'ble Members in accordance with the ordinary practice."

The Hon'ble Mr. V. J. Patel asked :—

7. "What was the total expenditure to the State on account of (a) the Rowlatt Committee, and (b) the Industrial Commission?"

Expenditure incurred on the Rowlatt Committee and the Industrial Commission

The Hon'ble Sir William Vincent replied :—

"The total expenditure in connection with the Rowlatt Committee is Rs. 87,020 and that on the Industrial Commission is Rs. 3,89,559. The first mentioned figure does not include charges incurred in connection with the President's voyage from London to Bombay and back. Precise information is not available as to the expenditure under this head."

The Hon'ble Mr. V. J. Patel asked :—

8. "Will Government be pleased to lay on the table the correspondence that may have passed between the Government of India or His Excellency the Viceroy on the one hand and Mr. M. K. Gandhi on the other in connection with the Rowlatt Bills?"

Correspondence in connection with the Rowlatt Bills.

The Hon'ble Sir William Vincent replied :—

"There has been no official correspondence. It is presumed that the Hon'ble Member's question does not refer to private letters."

The Hon'ble Mr. V. J. Patel asked :—

9. (a) "Has the attention of Government been drawn to the fact that complaint has been made to the Secretary of State regarding the non-receipt of the newspapers the *Hindu*, *New India*, *Bombay Chronicle*, and the *Amrita Bazar Patrika* by their addressees in England for considerable periods of time, particularly for the period in which the report of the proceedings of the Special Congress in Bombay were published in the said papers?

Non-receipt of certain newspapers by their addressees.

(b) Is it a fact that copies of the *Bengalee*, the *Leader*, the *Servant of India* and the *Social Reformer* were allowed at the same time to reach England regularly to their subscribers or addressees?

(c) Have any inquiries been made at the instance of the Secretary of State or otherwise into the causes of this exclusion and differentiation and, if so, will Government be pleased to state the result of such inquiries?

[*Mr. V. J. Patel; Sir William Vincent.*] [21ST MARCH, 1919.]

(d) Will Government be pleased to state whether, after the cessation of hostilities, the censorship restrictions on the despatch of newspapers and other correspondence have been removed fully, and if not, whether the Government will now consider the advisability of immediately doing away with all censorship restrictions on the despatch of news and newspapers?

(e) Will Government be pleased to state (1) whether, in consequence of the cessation of hostilities, any relaxation has been made of the restrictions relating to the transmission of telegraphic messages between India and the United Kingdom as well as the rest of the Empire, and if so, (2) the nature and extent of such relaxation, (3) whether the Government of India propose immediately to recommend to His Majesty's Government the removal of all restrictions by way of censorship or otherwise on the sending of telegraphic messages between the different parts of the Empire and with the countries not actually in a state of war with Great Britain?"

The Hon'ble Sir William Vincent replied :—

"(a) The attention of Government has been drawn to the complaint made to the Secretary of State regarding the non-receipt, by their addressees in England, of the newspapers mentioned, during the period May to December 1918.

(b) No complaint of the non-receipt of the papers mentioned in this part of the question has reached the Government of India. It may therefore reasonably be assumed that these papers were allowed to pass by the Censors in the exercise of their discretion, as explained in my answer to the question by the Hon'ble Mr. K. K. Chanda on February 6th last.

(c) Inquiries were made at the instance of the Secretary of State regarding the non-receipt by addressees in the United Kingdom of some of the newspapers mentioned in part (a) of the question. The result of these inquiries is given in my reply to part (c) of the Hon'ble Mr. Chanda's question of February 6th. When the Armistice with Germany was signed, the general question of the cessation of censorship of the United Kingdom mail was taken into consideration. In anticipation of the decision to cease censorship of the United Kingdom mail, the effect of which was to stop examination by the Censors in India of all postal matter passing in either direction between India and the United Kingdom, it was decided to exempt from examination by the Censors in India all Indian newspapers intended for export from India to the United Kingdom, without any exception: and orders to this effect were issued to Censors on November 23rd, 1918.

(d) Censorship restrictions in India on the despatch of all postal matter to the United Kingdom were withdrawn on December 19th, 1918. Further exemptions in respect of postal matter addressed to British territories and the territories of the Allies were made on January 10th, 1919: and still further exemptions in respect of postal matter addressed to certain neutral nations were made on March 1st, 1919, in each case after reference to the Secretary of State. Such postal censorship as still remains in force in India is retained in accordance with instructions received from the Secretary of State, and will not be abolished except on his instructions. So far as can be foreseen, it is likely to be retained until the final conclusion of peace.

(e) The answer to the first part of the question is in the negative: so that the contingency, suggested in the second part, has not arisen. As regards the third part, the Government of India are satisfied that the possibility of a relaxation of censorship over foreign telegrams has been fully considered by His Majesty's Government, and they do not therefore propose to make any recommendation in the sense suggested."

The Hon'ble Mr. V. J. Patel asked :—

10. "What stage has the question regarding the construction of the Wased Kathana Railway reached? Will Government be pleased to lay on the table the opinions of the Bombay Government on the scheme and also on the objection of His Highness the Gaekwar of Baroda against it?"

[*Sler March, 1919.*] [Sir Arthur Anderson; Maharaja Sir Manindra Chandra Nandi; Sir William Vincent; Sir James Meston.]

The Hon'ble Sir Arthur Anderson replied :—

"The Hon'ble Member is referred to part (c) of the reply given to his question by the Hon'ble Sir Robert Gillan at the meeting of the Council on 5th September, 1918. It was then stated that the extent to which the traffic of the Anand Cambay Railway would be affected was under discussion between the Railway Board and the Bombay, Baroda and Central India Railway Company, and that a revised proposal made by the Baroda Durbar for a modification of the Vasad Borsad Kathana scheme had recently been referred to the Agent of that Company for opinion.

The Company's opinions on these questions have now been received, and the Railway Board propose to hold a meeting between all parties interested with a view to arriving at a final settlement of the issue.

Government is unable at the present stage to lay on the table the correspondence referred to."

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

11. "Will Government be pleased to state—

(a) the total number of persons interned under the State Prisoners Regulations and under the Defence of India Act during the progress of the war,

(b) the total number of persons still under confinement under those enactments, province by province, and

(c) the number of persons released during the last six months in each province?"

*Persons
Interned
under State
Prisoners
Regulations
and the
Defence of
India Act.*

The Hon'ble Sir William Vincent replied :—

"I lay on the table a statement* giving the information desired by the Hon'ble Member."

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

12. "(a) Have Government received any representations from the clerical staff of the office of the Chief Auditor, Eastern Bengal Railway, regarding the question of permanent improvement of the scales of pay and system of promotion obtaining in the said office?

(b) If so, will Government be pleased to state what, if any, action has been taken thereon?

(c) Is it a fact that the clerical staff of the other Departments of the Eastern Bengal Railway have obtained a permanent increase in their scale of pay in addition to a temporary war bonus, whereas the clerks of the office of the Chief Auditor have not been given any permanent increase as yet?

(d) How do the scales of pay of the clerical staff of the office of the Chief Auditor compare with those obtaining in other Departments of the said Railway, and in the account offices under the Government of India?"

*The clerical
staff of the
Office of the
Chief Audit-
or, Eastern
Bengal Rail-
way.*

The Hon'ble Sir James Meston replied :—

"(a) Yes.

(b) Orders sanctioning an improved scale of pay will be issued shortly.

(c) Yes.

(d) A statement giving the information required is laid on the table."

* *Vide Appendix C.*

† Not included in these Proceedings.

[*Maharaja Sir Manindra Chandra Nandi; Sir Thomas Holland; Mr. Malcolm Hogg; Sir James Meston; Mir Asad Ali, Khan Bahadur.*] [21ST MARCH, 1919.]

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

New Joint-Stock Companies started by Europeans and Indians in India.

13. “Will Government be pleased to state the number of new Joint-Stock Companies started in India by Europeans and Indians, respectively, during the last six months for industrial purposes giving in detail their objects and amount of capital?”

The Hon'ble Sir Thomas Holland replied :—

“I place on the table the monthly returns* for the six months ending the 31st of January 1919, giving the names, registered offices, objects and authorised capital of each company registered during that period.

I have had compiled a summary showing the nationality of the promoters of the new companies from returns sent in by the Provincial Registrars of Joint Stock Companies in answer to a telegraphic reference made to each. In the absence of any prescribed system for the registration of partnerships or business names, there may be some doubt as to nationality in some cases, and objection might be made to the publication of a classified list of the companies' names.

The summarised results, though not absolutely accurate for the reasons just given, probably represent very nearly the relative numbers. The numbers thus estimated of new Joint Stock Companies started in India during the six months ending the 31st of January 1919 is 65 by Europeans, 41 by Indians and 3 by Europeans and Indians together. The total capital of each class of companies registered during the six months, and according to the classification given by the Registrars, is—

	Rs.
European	4,92,65,000
Indian	96,30,000
Partly European and partly Indian	11,00,000”

The Hon'ble Mr. Malcolm Hogg asked :—

Removal of restrictions on the export of pearls from India.

14. “Will Government say when they expect to be able to remove the restrictions on the export of pearls from India?”

The Hon'ble Sir James Meston replied :—

“These restrictions are now being removed.”

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

Prohibition of intoxicating liquors.

15. “(a) Are Government in receipt of a copy of the resolutions passed at the fifteenth session of the All-India Temperance Conference held at Delhi on the 30th of December last?

(b) Is it a fact that the United States of America have adopted prohibition as their national policy in regard to intoxicating liquors?

(c) Do Government propose to adopt the ideal of prohibition as the goal of their Excise policy?”

The Hon'ble Sir Thomas Holland replied :—

“(a) The answer is in the negative.

(b) I have no official information, but I understand from the press that the answer is in the affirmative.

(c) The Hon'ble Member is referred to the speech of the Hon'ble Sir George Barnes on the 20th February, 1918 in the Imperial Legislative Council, on a Resolution moved by the Hon'ble Rao Bahadur B. N. Sarma, in which the policy of Government was explained.”

* Not included in these Proceedings.

[21ST MARCH, 1919.] [*Mir Asad Ali, Khan Bahadur; Sir James Meston; Pandit Madan Mohan Malaviya; His Excellency the Commander-in-Chief.*]

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

16. “ Will Government be pleased to state—

(a) whether the deputation allowance granted to the Accountants and clerks of the Military Accounts Department, serving in the Field Office at Poona, has been declared to be compensatory and non-remunerative ?

(b) whether the deputation allowance granted to the Accountants and clerks of Civil Departments on deputation to the Field Office at Poona counts towards their pension and leave allowances ?

(c) if the answer to the first two parts of the question is in the affirmative, whether in view of the orders of the Secretary of State for India defining remunerative and compensatory deputation allowances, Government proposed to reconsider their decision referred to in (a) ? ”

Deputation allowances granted to the Accountants and clerks of the Military Accounts Department.

The Hon'ble Sir James Meston replied :—

“(a) and (b). The reply is in the affirmative.

(c) Government do not propose to reconsider their decision. The following are the reasons which led them to differentiate in the matter of these allowances, between Military Accounts Department accountants and clerks and Civil Department accountants and clerks employed in the Field Office at Poona. In the case of the former, the work which they perform in the Field Office is of the same character as in their own Divisional offices. A compensatory allowance was granted to them because service in the Poona Field office was regarded as equivalent in some respects to service in the Field, and men of this class employed in the field draw under rule a field allowance, which does not count towards leave allowance and pension, or in other words is compensatory in character.

A remunerative allowance, on the other hand, has been given to accountants and clerks deputed to the Field Office from Civil Departments, because in their case the deputation involved not only the undertaking of new and unfamiliar duties, but also generally speaking increased work and responsibility.”

The Hon'ble Pandit Madan Mohan Malaviya asked :—

17. “ Will Government be pleased to state—

(a) the total number of officers holding His Majesty's commission in the Indian Army at the end of the years 1914, 1915, 1916, 1917, 1918, respectively ?

Number of officers holding His Majesty's commission in the Indian Army.

(b) the total salary paid to these officers in each year ? and

(c) how many of them were Europeans and how many Indians ? ”

His Excellency the Commander-in-Chief replied :—

“(a) The total number of officers holding His Majesty's commission in the following categories :—

Regular officers of the Indian Army,

Officers on probation for appointment to the Indian Army,

Officers with temporary commissions in the Indian Army,

Officers of the Indian Army Reserve of Officers,

Officers on probation for appointment to the Indian Army Reserve of Officers,

Officers with temporary commissions in the Indian Army Reserve of Officers,

was approximately as under at the end of the years below mentioned :—

1914	:	:	:	:	:	:	:	:	4,004
1915	:	:	:	:	:	:	:	:	4,882
1916	:	:	:	:	:	:	:	:	5,737
1917	:	:	:	:	:	:	:	:	8,204
1918	:	:	:	:	:	:	:	:	13,461

[His Excellency the Commander-in-Chief; Pandit Modan Mohan Malaviya; The President: Sir William Vincent.]

[21ST MARCH, 1910.]

(b) The information is not available and could not be obtained without a lengthy and detailed examination of the accounts for the past five years and a reference to the India Office and the War Office. The Government of India do not consider that the labour involved in such an investigation would be commensurate with the results.

(c) All officers were Europeans except the following :—

At the end of 1917 and of 1918 nine Indian gentlemen held regular commissions in the Indian Army."

The Hon'ble Pandit Madan Mohan Malaviya :—“My Lord, may I ask a supplementary question ?”

His Excellency the President:—“Yes.”

The Hon'ble Pandit Madan Mohan Malaviya :—“With reference to the answer to clause 2, will the Government be pleased to collect the information at leisure and supply it at a later period to this Council ?”

His Excellency the Commander-in-Chief:—"I can make no promise of that character at the present time. The work involved would be so great and our clerical establishment is so very hard-worked at the present time, that I can give no undertaking of that character now."

The Hon'ble Pandit Madan Mohan Malaviya asked :—

18. " (a) Since when has the Indian Medical Service been in existence ?

(b) What was the percentage of Indians in the total cadre of the Indian Medical Service in 1880, 1890, 1900, 1910, 1914, 1918, respectively?

(c) How many Indians have been appointed on the civil side of the Indian Medical Service—

(i) on the staff of the Director General, Indian Medical Service,
 (ii) in the Sanitary Department.

(ii) in the Sanitary Department,
 (iii) in the Chemical Examiner's

(iii) in the Chemical Examiner's Department,
(iv) in the Assay Department.

(iv) in the Assay Department,
(v) in the Bacteriological D

(v) in the Bacteriological Dep.

(vi) in the Foreign and Political Depar-

(vii) to chairs in Medical Colleges at Calcutta

(viii) as first class Civil Surgeons at places like Lucknow, Delhi

Allahabad, Lahore, Cawnpore, etc.

(ix) to the Medical Stores.

(x) as Inspector-General of Jails and

(x) as Inspector-General of Jails, and
(xi) as Inspector-General of Hospitals.”

(ii) as Inspector-General of Hospitals.

The Hon'ble Sir William Vincent replied :—

"(a) The Indian Medical Service is regarded as a continuation of the Bengal Medical Service which was constituted in 1764. No other definite information is available.

(b) The percentages were as follows :—

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[Sir William Vincent; Pandit Madan Mohan Malavya; His Excellency the Commander-in-Chief; Mr. Kamini Kumar Chanda; Sir James Meston; Mr. W. A. Ironside.]

(c) Information as to how many Indians have been appointed on the civil side of the I. M. S. cannot readily be given without an exhaustive search through old records. In 1914 there were 22 I. M. S. Indians in civil employ.

At the present time, the answer to Nos. (i), (ii), (iii), (iv), (v), (vi), (vii) and (ix) is *nil*. As to (xi), (x) and (xi) one Indian I. M. S. officer holds a professorial appointment and there is one Indian I. M. S. officer as Inspector General of Prisons and one as Inspector General of Civil Hospitals.

No Indian I. M. S. officers have applied for employment in the Assay Department. Three applications have been received for employment in the Sanitary Department, two in the Chemical Examiner's Department, two in the Medical Stores, one in the Bacteriological Department, and three for Professorial appointments."

The Hon'ble Pandit Madan Mohan Malavya asked :—

19. "Is it a fact that in a speech delivered at Cambridge on the 28th July, 1918, Mr. Montagu said that one of the most successful military hospitals in Mesopotamia was in charge of an Indian Medical Service officer? If so, will Government be pleased to state the name of the said military hospital and of the officer referred to?"

Military Hospital in Mesopota-mia.

His Excellency the Commander-in-Chief replied :—

"The speech referred to has not come to the notice of Government.

In any case it would not be possible, without further particulars than are contained in the Hon'ble Member's question, to say what hospital and officer Mr. Montagu had in view."

The Hon'ble Mr. Kamini Kumar Chanda asked :—

20. "(a) Is it a fact that the Government of India in 1892 urged that a system of independent audit should be introduced in India?"

Introduction of a system of independent audit in India.

(b) Did Lord Cross revive the proposal about six years later and transmit a despatch on it?

(c) Will Government lay on the table the papers, including the despatch of Lord Cross, bearing on the proposal?"

The Hon'ble Sir James Meston replied :—

"The Hon'ble Member probably has in mind a despatch dated the 1st October, 1881, in which the Government of India made certain proposals to the Secretary of State with the object of securing greater independence of audit. This and the subsequent correspondence with successive Secretaries of State on the subject was reprinted in Appendix I to the Report on the Administration of the Expenditure of India, dated 1896, and is therefore available to the Hon'ble Member. In these circumstances it is not considered necessary to place the papers on the table."

The Hon'ble Mr. W. A. Ironside asked :—

21. "(a) Have all military hospitals, dispensaries, surgeries, etc., both for European and Indian troops, officers and men, in all Indian and Mesopotamian cantonments and depôts been equipped :—

Military hospitals.

(i) with all modern surgical, medical and nursing and hygienic appliances?

(ii) with modern sanitary appliances and arrangements?

(iii) with electric power for light and fans?

(b) Have all such buildings been brought up to date in constructional features?"

[Mr. W. A. Ironside; His Excellency the Commander-in-Chief; Sir James Meston.] [21ST MARCH, 1919.]

(c) If all hospitals, surgeries and medical institutions for the treatment of sick and wounded men have not been so equipped—

(i) how many are properly equipped;

(ii) how many are still defective.

(d) If any defective institutions do still exist, what are the reasons for same?

(e) Can Government give an assurance that no further time will be lost or expense spared to bring all institutions such as have been outlined for the care of sick and wounded soldiers to a condition of complete modern efficiency and comfort?"

His Excellency the Commander-in-Chief replied :—

"Notice of the Hon'ble Member's question was received so recently that it has been found quite impossible in the limited time available to give detailed replies to his very comprehensive questions.

All I can say is that the improvement of military hospitals, both British and Indian, is engaging the close attention of Government. A great deal has been done in this direction during the past two years, and I can assure the Hon'ble Member that the importance of the subject is fully appreciated."

BUDGET, 1919-1920.

11-24 A.M.

The Hon'ble Sir James Meston :—"I present the Budget of the Government of India for 1919-20. The preliminary estimates laid before Council on the 1st March have been revised in the light of our latest information. The Financial Secretary's explanatory memorandum has also been checked and brought up to date. The final figures of the Revised estimates for 1918-19 and the Budget estimates for 1919-20 are given in separate formal statements which are or shortly will be placed in the hands of Hon'ble Members.

"The broad results as regards the Revised estimates for 1918-19 on the Imperial side are that we now expect our total revenue to stand at £85,298,000 and our expenditure at £89,866,000, leaving a deficit of £4,568,000 as compared with £4,350,000 previously estimated. The deterioration of rather over £200,000 is due to a number of variations of which I need only mention a falling-off in the customs revenue of £200,000 and in the land-revenue of £50,000, set off by some small improvements under other heads. We also expect to spend more on famine relief, but this will be found from the Famine Insurance Grant and does not affect our surplus or deficit.

"For the coming year, the revenue is now expected to amount to £86,375,000, and the expenditure to £85,708,000, leaving a surplus of about £669,000, against £868,000 taken in the Financial Statement, or a reduction in the surplus of £200,000. This is mainly due to increased famine relief outlay in Bombay and the Central Provinces. In this case our surplus is affected, as the famine relief grant for next year is already exceeded. We have also included in the Budget, as I promised Hon'ble Members during the course of the debate on the Financial Statement, a sum of £33,000 to form the nucleus of a new public health fund. We fully appreciate the importance attached by non-official Members of this Council to the necessity of strengthening the equipment of Government for dealing with epidemic diseases, such as the recent disastrous outbreak of influenza; and we consider it desirable to emphasize, by a small initial grant, our acceptance of the principle that our central machinery for dealing with these matters should be developed.

"I need not trouble Hon'ble Members with details of modifications in the Provincial Budgets. The net result is that there will be a slight reduction in

[21ST MARCH, 1919.] [Sir James Merton ; The President.]

the collective surplus of the provinces anticipated during the current year from £1,073,000 to £979,000. For 1919-20 their estimated drafts on their balances will be increased from £1,641,000 to £1,918,000, mainly due to increased provision for civil works expenditure in Burma and Bombay.

" In our ways and means estimates, the most important changes are due to the fact that the Secretary of State is expecting to make rather larger purchases of silver, with the result that his payments in the two years on this account will be increased by £1 million, while as the result of the increase in our remittances to him necessitated by this and other causes, we are increasing our estimates for Councils next year by £2 millions, making a total provision of £12½ millions for this purpose. As far as our Indian position goes, there have been heavy sales of our Treasury Bills during the course of the last two or three weeks, which will enable us (though we are reducing the discount under which we sell them) to close the current year with a balance of £12½ millions, against the previous figure of £10 millions. We expect, however, during the course of next year to be able to reduce the amount of outstanding of Treasury Bills to the level which was forecasted in the Financial Statement.

" There is one small item on the ways and means side to which I can refer with particular gratification, and that is the remarkable increase in our postal savings bank deposits in the course of the last few months. The net deposits, which had averaged about 20 lakhs a month during the months of October to December, amounted in January to 42 lakhs, while in February they reached 78½ lakhs, which is an absolutely record figure for any single month. This large receipt is the more striking, coming as it does at a time when a considerable part of India is suffering from scarcity."

HIS EXCELLENCY THE VICEROY'S SPEECH AT THE CLOSE OF THE DELHI SESSION (1919) OF THE IMPERIAL LEGISLATIVE COUNCIL.

His Excellency the President:—“ It now only remains for me 11-28 A.M. to close the Session and wish Hon'ble Members good-bye.

“ We have had a strenuous Session and a controversial Session, but throughout our debates have been marked by good temper, and on matters with regard to which agreement has been impossible there has been an agreement to differ.

“ We have had on one occasion to sit after midnight in order to get our work done. This experience has given Hon'ble Members a foretaste of what is in store for them with larger Legislative Councils and a greater number of keen debates.

“ Work has to be got through and it is not, I think, a rash prophecy that the hours of debate will, in the future, be longer and therefore necessarily later.

“ I now come to what are popularly known as the Rowlatt Bills. In my opening speech, after referring to the undoubtedly existence of definitely revolutionary organisations, I said—‘ There are facts which can neither be denied nor explained away, and the Government of India would be failing in its duty if it did not make preparations to deal with them.’ I went on to say that after the most anxious consideration of the subject, I had come to the very clear conclusion that special measures were essential, not only to the maintenance of His Majesty's Government in this country, but to the safety of the lives and property of its citizens. These special measures have now passed through this Council, and on Tuesday last during the final debate I was asked to withhold my assent to the Bill. In other words, I was in my position as Viceroy to withhold my assent to

[*The President.*] [21ST MARCH, 1919.]

measures which in my capacity as Governor General I had regarded as essential not only to the maintenance of His Majesty's Government in this country, but to the safety of the lives and property of its citizens. I think Hon'ble Members will see what an impossible position they would have me take up.

" Gentlemen, certain pledges have been given by the Home Member. Those pledges I accept. And let me repudiate the idea that this Bill is a slur on India's good name. It is nothing of the sort. The Rowlatt Committee were at pains to point out that it was a small section of the community which was affected; speakers on the Government side have time and again repeated the same, and for myself I repudiate the idea that this Bill affects any but the smallest fraction of the population, and that only in the interests of the safety of the lives and property of the remainder.

" I have every hope that its mere existence in the Statute-book will be sufficient, and that, when the three years for which it has been enacted have passed away, it will be found that the crime against which the Act is aimed has passed away also.

" I can assure Hon'ble Members that it was with the very deepest regret that we found ourselves in this matter at variance with the views of our non-official Indian friends, and it was only because we were convinced of the imperative necessity of passing such a measure, that we felt constrained to introduce and pass it.

" In the matter of Reforms the Southborough Committees have made their reports which should, in the course of the next few days, be in the hands of His Majesty's Government.

" We, as the Government of India, have forwarded to the Secretary of State all the various criticisms which have been passed on the Reforms Scheme by Local Governments and others, along with our own views upon such criticisms, and we are grappling with all the various points which will have to be dealt with in any legislation to carry out the Reforms policy. It will then only remain for His Majesty's Government and Parliament to decide the exact form in which effect shall be given to the announcement of August 20th.

" Before Hon'ble Members separate to-day, I should like them to do—what it is not perhaps very easy for them to do—to obliterate for a moment from their minds all thoughts of the domestic business, the processes of agreement and disagreement which have occupied us so fully this Session, and to cast their minds back to the 21st of March last year.

" A year ago to-day Germany initiated her stupendous offensive on the Western front. Its weight and momentum were such that we all knew instinctively that for our Empire and its Allies the hour of destiny had sounded, and the appeal went forth to every man—yes, and to every woman—to help with such power as in them lay to strengthen and sustain our threatened lines of defence.

" You will remember that in India I summoned to this Chamber the leaders of the people, that India again responded generously and whole-heartedly to the Empire's appeal and rose to the height of her opportunity. That fatal chapter of the war which opened with such grave menace, closed in glory. It proved to be the last chapter, and India to-day can proudly claim her full part and lot in the Empire's triumph.

" India now stands on the threshold of a new dispensation. There will be difficulties, differences and disagreements, such as are inherent in all processes of political development. But I hope the spirit of friendship and co-operation which brought us together here at that supreme crisis will continue to exercise its influence over our public life. There is a glamour and an inspiration in the

[21ST MARCH, 1919.] [*The President.*]

memories I have touched upon which mere domestic differences will, I feel sure, be powerless to destroy. It was brought home to us last year that we were all members one of another. Let us then part to-day feeling the truth of the old Latin saying '*Amantium irae amoris reintegratio*' 'The falling out of faithful friends renewing is of love.'

"Now, gentlemen, I bid you good-bye and a safe journey to your homes."

The Council then adjourned *sine die*.

DELHI,
The 3rd April, 1919.

H. M. SMITH,
Offg. Secretary to the Government of India,
Legislative Department.

APPENDIX A.*(Referred to in answer to Question 3.)*

List of buildings requisitioned at Poona under the Defence of India (Consolidation) Rules, 1915.

No. 2, Queen's Gardens.	No. 9, Elphinstone Road.
No. 11, Queen's Gardens.	No. 3, Middle Road.
No. 15, Queen's Gardens.	No. 3, Phayre Road.
No. 12, Queen's Gardens.	No. 8, Phayre Road.
No. 13, Queen's Gardens.	No. 14, Napier Road.
No. 6, Queen's Gardens.	No. 22, Napier Road.
No. 17, Queen's Gardens.	No. 24, Napier Road.
No. 1-A, Elphinstone Road.	No. 3, Sholapur Road.
No. 8, Elphinstone Road.	No. 23, Queen's Gardens.
	No. 23, Napier Road.

APPENDIX B.

(Referred to in answer to Question 5.)

TANNED COW HIDES.**Price per lb. f. o. b., Madras.**

Classification.	9-14th Light.				14-18 Heavies.				18-25 Extra Heavies.				Fifths.				Cow Calf (Aust.)		REMARKS.	
	II.	III.	IV.	II.	III.	IV.	II.	III.	IV.	III.	IV.	II.	III.	IV.	III.	IV.	V.			
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Prime	1 10 9	1 6 9	1 1 9	1 7 9	1 3 9	0 14 9	1 2 9	0 14 9	0 14 9	0 10 9	0 13 6	0 13 6	0 10 9	0 13 6	0 13 6	0 13 6	0 13 6	0 12 3	1 5 0	(a) Prime Bangalore.
Best	1 9 3	1 5 3	1 0 3	1 6 3	1 2 3	0 13 3	(a) 1 2 0 (b) 1 1 0	0 13 3	0 14 0	0 10 0	0 12 3	0 12 3	0 10 0	0 12 3	0 12 3	0 12 3	0 12 3	0 12 3	1 5 0	(a) Prime Bangalore. (b) Other kinds.
Good	1 8 3	1 4 3	0 16 3	1 6 3	1 1 3	0 12 3		1 1 3	0 13 3	0 9 3	0 12 0	1 4 0	0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	1 4 0	
Ordinary	1 7 3	1 3 3	0 14 3	1 4 3	1 0 3	0 11 3	1 0 3	0 12 3	0 12 3	0 5 3	0 10 3	0 10 3	0 5 3	0 10 3	0 10 3	0 10 3	0 10 3	0 10 3	1 2 0	
Rejection	0 9 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Price for the 'run' selection 25 IIs, 50 IIIs, 25 IVs is the same as for III.

*Price per lb. of tanned hides for delivery into Government godowns, Bombay,
subject to 1 per cent. discount to cover loss in weight.*

Rs. A. P.

Prime Tannage—

(a) Under 6 lbs.	.	.	.	.	.	1	4	3
(b) Six lbs. to under 8 lbs.	.	.	.	.	.	1	4	3
(c) Eight to 14 lbs. inclusive	.	.	.	.	.	1	6	6
(d) Over 14 lbs. to 20 lbs.	.	.	.	.	.	1	4	3
(e) Over 20 lbs.	.	.	.	.	.	1	1	3
(f) First Rejs. all weights	.	.	.	.	.	0	14	3
(g) Second Rejs. all weights	.	.	.	.	.	0	10	3

Ordinary Tannage—

(a) Under 6 lbs.	.	.	.	.	.	1	3	3
(b) Six lbs. to under 8 lbs.	.	.	.	.	.	1	3	3
(c) Eight to 14 lbs. inclusive	.	.	.	.	.	1	5	6
(d) Over 14 lbs. to 20 lbs.	.	.	.	.	.	1	3	3
(e) Over 20 lbs.	.	.	.	.	.	1	0	3
(f) First Rejs. all weights	.	.	.	.	.	0	13	3
(g) Second Rejs.	"	.	.	.	.	0	9	3

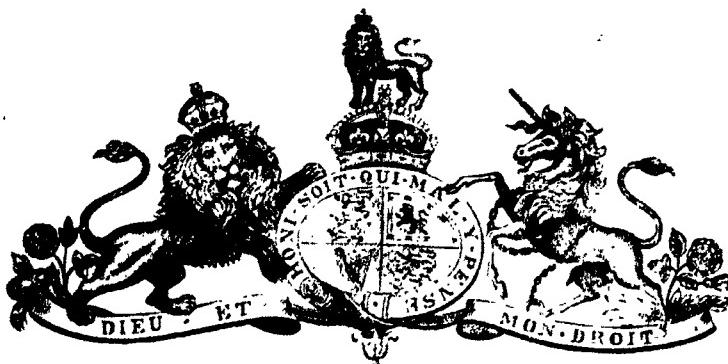
An additional Rs. 3 per bale is given for every bale accepted by Government.

APPENDIX C.

(Referred to in answer to Question 11.)

PROVINCE.	NUMBER OF PERSONS WHOSE MOVEMENTS WERE RESTRICTED DURING THE WAR.						NUMBER OF PERSONS RELEASED DURING SIX MONTHS PRECEDING THE 31ST JANUARY 1919.						REMARKS.
	(a) Under the Defence of India Act.	(b) Under Regula- tion III of 1819.	(c) Under Regula- tion II of 1819.	(d) Under Regula- tion III of 1818.	(e) Under Regula- tion II of 1819.	(f) Under Regula- tion XCV of 1827.	(a) Under the Defence of India Act.	(b) Under Regula- tion III of 1818.	(c) Under Regula- tion II of 1819.	(d) Under Regula- tion II of 1819.	(e) Under Regula- tion II of 1819.	(f) Under Regula- tion XCV of 1827.	
1	1	3	4	6	6	6	7	8	9	10	11	12	13
Madras	6	1	12	...	Nil	1	75	...	2	Nil	Nil	...	Nil
Bombay	20	...	7	7	...	...	25	1	...	...	...	...	...
Bengal	1,188 [†]	129	...	322 [‡]	98	...	324	90 [§]	4	Nil	...	...	...
United Provinces	16	1	...	11	1	...	...	...	...	...	...	...	...
Punjab	145	...	...	11	...	...	...	...	...	60	...	...	...
Burma	125	...	...	7	...	...	...	...	...	32	...	...	...
Bihar and Orissa	57	3	...	45	2	...	...	...	...	4	Nil	...	...
Central Provinces	9	...	...	3	...	...	...	...	3	...	...	...	...
Assam	14	...	...	12	...	...	...	...	1	...	...	...	...
Delhi	8	...	...	3	...	...	...	...	1	...	...	...	...
North-West Frontier Province	11	...	...	Nil	...	...	...	...	3	...	...	...	...
Gopalganj	...	...	...	Nil	...	...	...	...	Nil	...	...	...	...
TOTAL	1,608	144	12	7	419	102	7	2	345	9	...	...	...

Note.—Persons detained under Medico Regulation II of 1819 were all Mopillas, mostly in connection with the Mopilla outbreak of 1916. Those detained under Bombay Regulation XXV of 1827 were all implicated in a murder in Native State.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, SUNDAY, APRIL 13, 1919.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL.

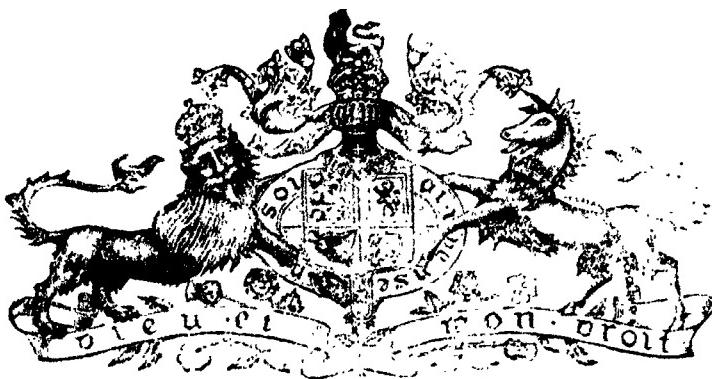
No. 541.

Simla, the 13th April 1919.

In pursuance of section 1, Sub-section (2), of the Prevention of Seditious Meetings Act, 1911 (X of 1911), the Governor-General in Council is pleased to notify that the said Act shall have operation in the Districts of Lahore and Amritsar of the Punjab.

J. H. DuBOULAY,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 15. } SIMLA, SATURDAY, APRIL 12, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS

JUDICIAL.

SIMLA, the 7th April 1919.

No. 137.—The Governor-General in Council is pleased, under the provisions of the Government of India Act, 1915 (5 & 6, Geo. 5, Ch. 61, section 10), sub-section (2), to appoint Mr. A. H. Cuming, I.C.S., to act as a Judge of the High Court of Judicature at Fort William in Bengal, with effect from the 7th April 1919, during the absence on furlough of the Hon'ble Mr. Justice T. W. Richardson, I.C.S., or until further orders.

The 10th April, 1919.

No. 181.—The Honourable Khan Bahadur Saiyid Muhammad Abdur Rauf, Barrister-at-Law, took his seat as an Additional Judge of the High Court of Judicature at Lahore on the forenoon of the 1st April 1919.

The 11th April, 1919.

No. 189.—Mr. A. H. Cuming, I.C.S., took his seat as an acting Judge of the High Court of Judicature at Fort William in Bengal on the forenoon of the 7th April 1919.

MEDICAL.

The 10th April, 1919.

No. 42.—Captain J. A. Shorten, M.B., I.M.S., Resident Medical Officer, Medical College Hospital, Calcutta, is appointed to officiate as Professor of Physiology at the College, vice Lieutenant-Colonel D. McCay, M.D., I.M.S., with effect from the date on which he assumes charge of his duties.

POLICE.

The 10th April, 1919.

No. 84.—In pursuance of the provisions of section 8 of the Foreigners' Ordinance, 1914, the Governor General in Council is pleased to delegate to the civil authorities specified in the first column of the Schedule annexed the powers specified in the second column of the same Schedule.

Schedule.

1	2
Authority empowered.	Power delegated.

The local Governments of Madras, Bombay and Bengal.

Power under section 8 of the said Ordinance to transfer any foreigner interned in a civil camp in the province administered by the local Government to any hospital within the same province.

PUBLIC.

The 11th April, 1919.

No. 241.—In exercise of the powers conferred by section 39, sub-section (1) of the Government of India Act, 1915 (5 & 6 Geo. 5, Ch. 61), the Governor General in Council is pleased to direct that the Governor General's Executive Council shall assemble at Simla in the jurisdiction of the Lieutenant-Governor of the Punjab. This cancels the Home Department notification No. 149, dated the 28th March 1919.

J. H. DUBOULAY,
Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Simla, the 7th April, 1919.

No. 1096-Est.-A.—Major A. M. Cardew, R.E., is appointed Adviser to the Government of India for Far Eastern questions, with effect from the 1st January 1919.

No. 1113-Est.-A.—Lieutenant H. A. Carless, Indian Army Reserve of Officers, attached 120th Rajputana Infantry, is placed on special duty under the orders of His Britannic Majesty's Consul-General and Agent to the Government of India in Khorasan for employment with the Khorasan Levy Corps, with effect from the 25th January 1919.

No. 1115-Est.-A.—Lieutenant C. King, Indian Army Reserve of Officers, is placed on special duty under the orders of His Britannic Majesty's Consul-General and Agent to the Government of India in Khorasan for employment with the Khorasan Levy Corps, with effect from the 29th January 1919.

The 8th April, 1919.

No. 878-G.—With the sanction of His Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Monsieur Hans Heinrich Theodor Fay, as Consul-General for Norway at Calcutta.

The 10th April, 1919.

No. 1156-Est.-B.—Lieutenant J. L. Miller-Hallet, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles), Assistant Commandant, Gilgit Corps of Scouts, is appointed Commandant of the Corps, with effect from the 18th November 1917.

No. 1162-Est.-B.—The undermentioned officer is granted leave on medical certificate under the Leave Rules of 1886 for the Indian Army, for one month and twenty five days in India from 16th October to 10th December 1918, and one year out of India from 11th December 1918.—

Lieutenant-Colonel J. S. Kemball,

Inspecting Officer, Frontier Corps, North-West Frontier Province.

Pension service 30th year commenced on 11th February 1916.

The notification by the Government of India in the Foreign and Political Department, No. 85-Est.-B., dated the 8th January 1919, is hereby cancelled.

DENYS BRAY,

Secretary to the Government of India.

The 7th April, 1919.

No. 1107-Est.-B.—Lieutenant-Colonel A. W. Pennington, M.V.O., 9th Hodson's Horse, is appointed Inspecting Officer, Central India States Imperial Service Cavalry and Transport, and officiating Inspecting Officer, Kathiawar States Imperial Service Cavalry, in addition to his own duties, with effect from the 21st February 1919.

No. 1109-Est.-B.—Major A. F. Cole, R.G.A., is appointed Inspecting Officer, Kashmir Imperial Service Artillery, with effect from the 1st March 1919.

ORDER OF THE BRITISH EMPIRE.

No. 2029-I.C.—*Erratum.*—In the Notification of the Government of India in the Foreign and Political Department No. I-I.C., dated the 1st January 1919, making certain appointments to, and promotions in, the Most Excellent Order of the British Empire, under the head "To the Members" for "Maulvi Muhammad Savan Habib, Bihar and Orissa" read "Muhammad Habib of Siwan, Bihar and Orissa."

The 8th April, 1919.

No. 1142-Est.-B.—Lieutenant J. P. Castle, D.S.O., I.A.R.O., 2nd-35th Sikhs, was attached to the Mewar Bhil Corps, with effect from the 4th November 1918.

Lieutenant Castle is appointed Adjutant of the Corps, with effect from the 22nd December 1918.

The 10th April, 1919.

No. 1149-Est.-B.—The undermentioned officer is granted six months' combined leave out of India with effect from the 11th March 1919, the first ninety days being privilege leave under Army Order 64 of 1904 and paragraph 222, Army Regulations, India, Volume II:

Brigadier-General J. L. Rose, C.I.E..

Inspector General, Imperial Service Troops.

Pension service 32nd year commenced on the 16th November 1918.

No. 1151-Est.-B.—Lieutenant-Colonel A. W. Pennington, M.V.O., Inspecting Officer, Central India States Imperial Service Cavalry and Transport, is appointed to officiate as Inspector-General, Imperial Service Troops, with effect from the 11th March 1919, and during the absence on leave of Brigadier-General J. L. Rose, C.I.E., or until further orders.

No. 1158-Est.-A.—Captain H. C. Finnis, of the Political Department, on return from military duty, is posted as Assistant Political Agent Loralai, with effect from the 18th February 1919.

No. 1160-Est.-A.—Mr. P. B. Warburton, of the Political Department, on return from leave, is posted as Political Agent in Baghelkhand, with effect from the 21st March 1919.

No. 1165-Est.-A.—Lieutenant-Colonel R. F. Standage, Indian Medical Service, is posted as Residency Surgeon in Mysore, with effect from the 7th March 1919.

R. E. HOLLAND,

Secretary to the Government of India.

FINANCE DEPARTMENT.**NOTIFICATIONS.****LEAVE AND APPOINTMENTS.***Simla, the 8th April 1919.*

No. 557-F.E.—Mr. H. Denning, I.C.S., Under Secretary to the Government of India in the Finance Department, has been appointed to officiate as Deputy Secretary to the Government of India, with effect from the 1st April 1919 and until further orders.

No. 558-F.E.—The following arrangements affecting Superintendents in the Finance Department Secretariat are notified:—

The privilege leave for 6 weeks granted to Mr. V. K. Menon, Superintendent, Class II, in Notification No. 287-F.E., dated the 25th February 1919, has been extended up to the 18th June 1919.

With effect from 28th March 1919.

Mr. S. V. Aiyar, Superintendent, Class I, has been granted privilege leave for 3 months.

Mr. C. N. Chakrabarti, Superintendent, Class II, has been appointed to officiate in Class I.

Mr. Ram Nath, Superintendent, Class III, has been appointed to officiate in Class II.

Mr. A. R. Rebello, Secretariat Assistant, Class II, has been appointed to officiate in Class III of Superintendents.

The 10th April, 1919.

No. 567-F.E.—Mr. W. D. Woollam, Assistant Controller of Currency, has been granted privilege leave for 2 months, with effect from the 31st March 1919.

Mr. P. R. Rao has been posted as officiating Assistant Controller of Currency, with effect from the 31st March 1919, *viz.* Mr. Woollam on leave.

No. 568-F.E.—In modification of paragraph 2 of the Notification in the Finance Department No. 308-GI. (F.E.), dated the 5th March 1919, it is notified that Lieutenant-Colonel J. J. Bourke, I.M.S., Assay Master (officiating Mint Master), Calcutta, has been granted, with effect from the 27th February 1919, privilege leave for 4 months and 26 days and in continuation furlough for 8 months and 9 days.

No. 569-F.E.—Mr. C. S. B. Sinclair, Chief Auditor, Oudh and Rohilkhand Railway has been granted combined leave for eight months, *viz.*, privilege leave for 3 months and 24 days and furlough for the remaining period, with effect from the 1st April 1919.

Mr. C. C. Fink has been appointed to officiate as Chief Auditor, Oudh and Rohilkhand Railway, with effect from the 1st April 1919 and until further orders.

The 11th April, 1919

No. 572-F.E.—Mr. C. C. Swetenham, Deputy Accountant General, Madras, has been granted combined leave for 6 months, *viz.*, privilege leave for 2 months, and 8 days and furlough for the remaining period, with effect from the 28th March 1919.

No. 573-F.E.—Mr. K. R. S. Rau has been posted as Assistant Accountant General Madras, with effect from the 28th March 1919.

ACCOUNTS AND FINANCE.**PUBLIC DEBT***The 11th April, 1919*

No. 984-F.—In modification of the Notification in the Finance Department No. 912-F., dated the 28th March 1919, it is notified for public information that the rates for Treasury Bills with effect from the 11th April 1919 until further notice will be as follows:—

For three months' Bills	... Rupees ninety-nine, annas two per cent
For six months' Bills	... Rupees ninety-eight, annas <i>nil</i> per cent.
For nine months' Bills	... Rupees ninety-seven, annas <i>nil</i> per cent
For twelve months' Bills	... Rupees ninety-five, annas eight per cent

**SEPARATE REVENUE,
STAMPS.**

The 11th April, 1919.

No. 1001-F.—In exercise of the powers conferred by section 9, clause (a), of the Indian Stamp Act, 1899 (11 of 1899), the Governor General in Council is pleased with effect from 1st April 1919—

(1) to remit the duty chargeable under Article 30 of Schedule I of the said Act on instruments of entry as an Advocate or Vakil of the High Court of Judicature at Lahore of a pleader of the first grade who has paid stamp-duty aggregating Rs. 1,000 or more for certificates issued or renewed in his favour under section 7 of the Legal Practitioners Act, 1878 (XVIII of 1878), and

(2) to reduce the duty chargeable under Article 30 of Schedule I of the said Act on instruments of entry as an Advocate or Vakil of the High Court of Judicature at Lahore of a pleader of the first grade who has paid, for certificates issued or renewed in his favour under section 7 of the Legal Practitioners Act, 1879 (XVIII of 1879), stamp-duty aggregating more than Rs. 500 but less than Rs. 1,000, to the sum which together with the aggregate stamp-duty already paid shall make up Rs. 1,000.

H. F. HOWARD,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

FOODSTUFFS.

Sialkot, the 10th April, 1919.

No. 404-F.S.—The services of Mr. M. M. S. Gubbay, C.S.I., C.I.E., I.C.S., are replaced at the disposal of the Finance Department, with effect from the afternoon of the 1st April 1919.

No. 406-F.S.—Mr. G. S. Hardy, I.C.S., was placed on special duty in the Department of Revenue and Agriculture, Government of India, from the forenoon of the 31st March 1919 to the afternoon of the 8th April 1919.

Mr. G. S. Hardy, I.C.S., is appointed as Deputy Secretary to the Government of India, Department of Revenue and Agriculture, and Deputy Foodstuffs Commissioner with the Government of India, with effect from the forenoon of the 9th April 1919.

No. 408-F.S.—Mr. C. A. Innes, I.C.S., was placed on special duty in the Department of Revenue and Agriculture, Government of India, from the afternoon of the 14th March 1919 to the afternoon on the 1st April 1919.

Mr. C. A. Innes, I.C.S., has been appointed as Joint Secretary to the Government of India, Department of Revenue and Agriculture and Foodstuffs Commissioner with the Government of India, with effect from the afternoon of the 1st April 1919.

J. HULLAH.

Officer Secretary to the Government of India.

GENERAL.

The 11th April, 1919.

No. 514.—Mr. J. Hullah, I.C.S., Deputy Foodstuffs Commissioner and Deputy Secretary to the Government of India in the Department of Revenue and Agriculture is appointed to officiate as Secretary to the Government of India in the same Department with effect from the 9th April 1919 and until further orders.

A. E. GILLIAT,

Under Secretary to the Government of India

LAND SURVEYS.

The 11th April, 1919.

No. 254-38-3.—Lieutenant-Colonel W. M. Coldstream, R.E., whose services have been replaced at the disposal of this Department by His Excellency the Commander-in-Chief in India, is posted to the Survey of India with effect from the 29th March 1919.

No. 256-34-3.—Major C. M. Thompson, I.A., whose services have been replaced at the disposal of this Department by His Excellency the Commander-in-Chief in India, is posted to the Survey of India with effect from the 18th March 1919.

J. HULLAH,

Officer Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.**NOTIFICATIONS.****EXPLOSIVES.***Simla, the 12th April, 1919.*

No. 1501.—Major J. S. Rush, Inspector of Explosives with the Government of India, is granted privilege leave for 40 days, with effect from the 12th May 1919 or the subsequent date on which he may avail himself of it.

GEOLOGY AND MINES ESTABLISHMENT.*The 12th April, 1919.*

No. 1551.—Mr. A. M. Heron, Assistant Superintendent, Geological Survey of India is granted six months' privilege leave, with effect from the 1st May 1919 or the subsequent date on which he may avail himself of it, in combination with 8 months' study leave, and furlough of such duration as may bring the combined period of absence up to seventeen months.

INTERNAL TRADE.*The 12th April, 1919*

No. 1803.—The Governor General in Council is pleased to accept the resignation by Sir Clement Simpson and Mr. F. Stones of their appointments as members of the Advisory Committee of the Controller of Cotton Cloth.

SUSPECT FIRMS.*The 12th April, 1919*

No. 1591.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in the schedule appended to the Notification in this Department No. 619-D., dated the 25th January 1919, as subsequently amended, *viz.*:

ADDITIONS.**BOLIVIA.**

Moises, Jacobo y Hermanos, La Paz.

NETHERLANDS.

Banque Internationale de Change, Spui 39, The Hague.	Frohnknecht, Siegfried, Vivienstr. 92, The Hague.
Beer, Henri Joseph, Molenstr. 53, The Hague. Chijs, H. van der, Van Breestraat 1 and 117, and Damrak 28-30, Amsterdam.	Netherlands Cement Syndicate, Bezuidenhout 1, The Hague. Vogt, Valeriusstr. 89, The Hague.

NETHERLAND EAST INDIES.

Gerbracht, H., Tinorstraat 21, Medan. Hoondamall, F. K., & Company, Medan. Meerheim, Medan. Pohan, Varel, Sumatra.	Soen Bie Seng Handel Maatschappij (Manager Tan Pia Teng), Batavia. Tan Pia Teng (Manager of Soen Bie Seng Handel Maatschappij), Batavia. Wholly, H. W., Sourabaya.
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SPAIN.

Miret, Joaquin, Calle Hospital 121, Barcelona.
Pom & Company, (Spandau, Port & Co.), Calle Balmes 161, Barcelona.

REMOVALS.

NETHERLAND EAST INDIES.

Ameet Favenier, Drukkerij Sourabaya.	Koning, Carel A., & Company, Medan.
Bataviasch Industrie en Handel Maatschappij, Batavia.	Krikilan, Tabak Maatschappij, Djember.
Bierman, Daniel, Batavia and Bandoeng.	Lederwaren Fabriek "Djatti Baroe," Batavia.
Bieveveld, H. P., Karia Wetan 33, Bandoeng.	Lie Hien, Menado.
Boermi, Bernardus Franciscus, Jun. Koningsplein 7, Weltevreden, Batavia.	Priboean Cultuur Syndicant, East Coast of Sumatra.
Cramer, P. C. M. (or Pierre), Sourabaya and Medan.	Riviere, J. La, Java.
Cultuur Maatschappij Silau Doenia, Batavia.	St. Eloy Goud-en-Zilversmederij Juweelen en Horlogehendel (Manager, J. Strütt), Djokjakarta, Java.
Davidson, D., Bandoeng, Java.	Saubert, Mme. Marie, Samarang.
Davidson, H., Java.	Silau Doenia, Cultuur Maatschappij, Batavia.
"Djatti Baroe," Lederwaren Fabriek, Weltevreden, Batavia.	Soetekouw, Lieutenant H. A., Batang Hari Estate, Djambi, Sumatra.
Drukkerij Ameet Favenier, Sourabaya.	Strütt, J. (see St. Eloy Goud-en-Zilversmederij, Juweelen en Horologehendel).
Emmerik, J., Van.	Tabak Maatschappij Krikilan, Djember.
Guan Joo & Company, Medan.	Vrijbergh de Coningh, A. J., Sourabaya.
Hok Ham Tjiang, Handel Maatschappij, Batavia.	Weethoff, W. R., Nieuwijk, Weltevreden, Batavia.
Hwa-s, Ivar, Tjenako, Rengat, Indragiri, Sumatra	Wouteis, D., Stationsweg, Bandoeng, Java.
Jerschavek, L. H. A., Pension Smits, Samrang.	

SWEDEN.

Aquist, Ernst ("Oscaria" Skofabriken, of Stockholm, &c., Örebro).	Meyer, James (see Svenska Hud & Skinnaffären).
Equip A/B. (or Equipment Company), Centralpalatset, Stockholm.	"Oscaria" Skofabriken (Ernst Aquist, of Örebro), Master-samuelsg. 61, Stockholm; Gothenburg and Sundbyberg.
Hud & Skinnaffären, Svenska (James Meyer), Pildamsvägen 3B, and Rosenlundsgatan 19, Malmö.	Svenska Hud & Skinnaffären (James Meyer). Pildamsvägen 3B, and Rosenlundsgatan 19, Malmö.
Kasemann's Ex-Import Company, Centralpalatset, Stockholm.	

VARIATIONS.

Corrections in the names and additions to addresses of the persons or firms whose names have been included in the schedule appended to the Notification in this Department No. 619-D, dated the 25th January 1919, are made as under:—

CUBA.

Fromm, W. O., Havana.
should read
Fromm, W. O., Santiago.

NORWAY

Braastad & Company, Toldbodgård 35, Christiania.
should read
Braastad & Company, Toldbodgård 35, and Strogaden 25, Christiania.

SPAIN.

Khan, Julio, Calle Benito Cuartres 4, Madrid.
should read
Kahn Julio (or German), Calle Benito Cuartres 4, Madrid.
Spandau Port and Company, Balmes 161, Barcelona.
should read
Spandau, Port & Company (Pom & Co.), Calle Palmas 161, Barcelona.

No. 1594.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in the schedule appended to the Notification in this Department No. 502-D., dated the 18th January 1919, as subsequently amended, viz :—

Additions.

Chung Foo Union Bank, Shanghai.
Vunus Pharmacy, Shanghai.

Removal.

Tek Hua Dispensary, Swatow.

Alterations.

Richards, John and Company, Shanghai,
should read
John Richards and Company, Limited, Shanghai.
Shanghai Electric and Asbestos Company, Limited,
should read
Shanghai Electric and Asbestos Company, Limited,
(in liquidation—John Richards and Company, Limited).

TELEGRAPH.

The 12th April, 1919.

No. 1735.—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (XIII of 1885), the Governor General in Council is pleased to direct that the following amendments shall be made in the Rules published with the Notification of the Government of India in the Department of Commerce and Industry No. 6975-137, dated the 16th of September 1909 as subsequently amended, namely :—

In Rule 131 of the said Rules—

- (1) For the words “a Press telegram to be accepted at Press rates must fulfil the following conditions” the words “A Press telegram is accepted at Press rates subject to the following conditions” shall be substituted
- (2) To clause (3) the following additions shall be made, namely :
“Press telegrams communicated before publication either to private individuals or to establishments such as clubs, cafés, hotels and exchanges are chargeable at full inland rates.”

A. H. LEY,
Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

ECCLESIASTICAL.

Simla, the 9th April, 1919.

No. 147.—The Revd. William George Branch is appointed to be a temporary Chaplain, on the Indian Ecclesiastical Establishment, and his services are placed at the disposal of the Administration of the North-West Frontier Province, with effect from the 1st April 1919.

H. SHARP,
Off. Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 11th April 1919.

PART A.

PROMOTIONS.

No. 737. Lieutenant (acting Captain) L. V. Wakefield, The Rifle Brigade (The Prince Consort's Own), is granted, subject to His Majesty's approval, the temporary rank of Major while holding an appointment as General Staff Officer, 2nd grade. Dated 8th October 1918.

No. 738. Lieutenant A. Cozens, The Rifle Brigade (The Prince Consort's Own), is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Provost Marshal. Dated 8th March 1919.

No. 739. Second Lieutenant G. W. Bickley, Royal Engineers is granted subject to His Majesty's approval, the acting rank of Captain while employed as an attached Officer on the staff of the Chief Engineer, Southern Command, Military Work Services. Dated 26th February 1919.

INDIAN ARMY.

No. 740. The following promotions are made, subject to His Majesty's approval:—

Captains to be Majors.

Guy Willoughby Anderson, 26th Punjabis. Dated 9th January 1919.

Edward Charles Lentaigne, D.S.O., 1st Gurkha Rifles. Dated 2nd March 1919.

Lieutenants to be Captains.

Cyril Stancomb Cay, attached 53rd Queen Victoria's Own Lancers Cavalry. Dated 16th December 1918.

James William Arthur Parsons, attached 32nd Sikh Pioneers. Dated 10th January 1919.

Second Lieutenants to be Lieutenants.

Stephen Harold Mann, attached 8th Rajputs. Dated 19th January 1919.

William Harvey Bourne, attached 9th Bhopal Infantry. Dated 9th June 1918.

Reginald Maurice Lindsley, attached 13th Rajputs (The Shikharwati Regiment). Dated 6th July 1918.

Wiltred Houghton Fitz-Maurice, attached 21st Punjabis.

David Willoughby Saunders-Jones, attached 76th Punjabis.

Cecil John Parker, attached 89th Punjabis.

William Hammer Everett, attached 35th King George's Own Central India Horse. Dated 31st January 1919.

Desmond Eric Tittle, attached 25th Punjabis.

James Hobson, attached 22nd Punjabis. Dated 27th March 1919.

Herbert Alexander Jack, attached 30th Punjabis. Dated 1st April 1919.

Horace Charles Sloper, attached 8th Cavalry.

Rober Henry Smith, attached 20th Deccan Horse. Dated 8th April 1919.

Temporary Second Lieutenants to be promoted to Lieutenants.

Percy Charles Goldham.

Montague William Blanchford.

Edwin Bibby.

William Henry Bayley.

Frederick James Brewster.

Arthur Ernest Lake.

John George Hoskin.

Harry Melbourne Denies.

James Stuart Logan.

Richard Charles Havard Gwinnett.

Dated 19th March 1919.

Dated 29th March 1919.

No. 741.—Major C. T. Davis, 107th Pioneers, is granted, subject to His Majesty's approval, the temporary rank of Lieutenant-Colonel while holding an appointment as General Staff Officer, 1st grade. Dated 8th October 1918.

No. 742.—Major R. Johnston, D.S.O., 4th Cavalry, is granted, subject to His Majesty's approval, the temporary rank of Lieutenant-Colonel while holding an appointment as Assistant Adjutant General. Dated 23rd March 1919.

No. 743.—Lieutenant J. Manning, 86th Carnatic Infantry, attached 2nd Queen Victoria's Own Rajput Light Infantry, is granted, subject to His Majesty's approval, the temporary rank of Captain (with pay and allowances as for a Lieutenant), while holding an appointment as an Instructor at a Bombing School. Dated 29th March 1918.

No. 744.—Lieutenant R. A. Delafons, 7th Gurkha Rifles, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Assistant Instructor at a School of Musketry. Dated 1st April 1919.

INDIAN MEDICAL SERVICE.

No. 745.—With reference to Army Department Notification No. 2595, dated the 8th November 1918, Colonel John Blackburn Smith, C.B., M.B., V.H.S., is absorbed in the authorised establishment of Colonels with effect from 27th October 1918, the date from which Colonel John Crimmin, V.C., C.B., C.I.E., V.D., K.H.P., was retained as supernumerary in his rank and grade (Army Department Notification No. 2827, dated the 29th November 1918.)

No. 746.—Subject to His Majesty's approval and with effect from the 27th October 1918, Lieutenant-Colonel James Jackson, C.I.E., M.B., is promoted to the rank of Colonel, vice Colonel John Blackburn Smith, C.B., M.B., V.H.S.

Colonel Jackson's tenure of appointment will reckon from the 8th March 1919.

No. 747.—With reference to Army Department Notification No. 401, dated the 30th April 1915, Captain Edward Slade Goss, M.C., Indian Medical Service, will take seniority in his present rank from the 29th July 1914, next below Captain Charles Albert Wood, M.C., M.B., F.R.C.S.E., Indian Medical Service, and next above Captain Percival Sandys Connellan, Indian Medical Service, his previous forfeited service having been restored for good service in the field.

INDIAN ARMY RESERVES.

No. 748.—The following promotions are made, subject to His Majesty's approval:—

Cavalry Branch.

Lieutenants to be Captains.

Joseph Cornelius Jerome O'Connor. Dated 8th July 1918.
David Bomford Emerson. Dated 11th March 1919.
Richard Cresswell Bayldon. Dated 26th March 1919.

Infantry Branch.

Lieutenants to be Captains.

Philip Bevan Clement's Holdsworth. Dated 20th November 1918.
Denys Edward Goodwin Preece. Dated 30th November 1918.
Harold Kenneth Head. Dated 8th December 1918.
Charles Ernest Jeredith Browne. Dated 12th February 1919.
Percival Walker Thorogood. Dated 21st February 1919.
William Greenwood Hastings Templeton. Dated 26th February 1919.
Clement Baldry Hatcliffe. Dated 2nd April 1919.
Charles William Sandy Green. Dated 2nd April 1919.
William Walling. Dated 5th April 1919.

Second Lieutenants to be Lieutenants.

Barry Lamacraft. Dated 5th March 1919.
William Henry Fish. Dated 29th March 1919.
Bernard Joseph Winstanley. Dated 29th March 1919.
Lawrence Francis Jerome Fitzpatrick. Dated 30th March 1919.
Eric Douglas Bear. Dated 5th April 1919.
Eric Trevor King. Dated 8th April 1919.

No. 749.—The promotion of Second Lieutenant Joseph Cornelius Jerome O'Connor, Indian Army Reserve of Officers, to the rank of Lieutenant, notified in Army Department Notification No. 683, dated the 4th May 1917, is antedated to the 4th July 1918.

No. 750.—Lieutenant A. J. Mahoney, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Assistant Instructor at a Musketry School. Dated 15th October 1919.

INDIAN DEFENCE FORCE.

20th Great Indian Peninsula Railway Battalion.

No. 751.—The following promotion is made, subject to His Majesty's approval:—

Lieutenant to be Captain.

Harry William Easton. Dated 3rd January 1919.

TERRITORIAL FORCE.

No. 752.—The following acting promotions and relinquishments of acting rank are notified, subject to His Majesty's approval:—

INTANTRY.

The Rifle Brigade (The Prince Consort's Own).

Second Lieutenant D. N. White to be acting Captain (with pay and allowances as for a Lieutenant), while performing the duties of Adjutant. Dated 23rd October 1918, *vice* Lieutenant (acting Captain) L. V. Wakefield, vacated with effect from the 8th October 1918.

GARRISON BATTALIONS.

The Royal Irish Rifles.

Major C. Jackson to be acting Lieutenant-Colonel while commanding a battalion. Dated 7th March 1919, *vice* Brevet Colonel A. H. Wood, C.B.E., vacated with effect from the 20th February 1919.

Captain A. Webber to be acting Major while performing the duties of second-in-command. Dated 7th March 1919, *vice* Major C. Jackson commanding a battalion, from 20th February 1919.

INDIAN ARMY.

No. 753.—The following acting promotions and relinquishments of acting rank are notified, subject to His Majesty's approval:—

Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) Cavalry.

Lieutenant (acting Captain) M. L. Barrett relinquishes his acting rank on ceasing to command a squadron. Dated 1st May 1918.

Lieutenant C. Campbell-Harris, attached, to be acting Captain while commanding a squadron. Dated 12th July 1918.

Lieutenant C. Wallis, attached, to be acting Captain while commanding a squadron, from 5th August 1918 to 21st November 1918.

Lieutenant M. L. Barrett, attached, to be acting Captain while commanding a squadron, from 27th September 1918 to 8th October 1918.

Lieutenant M. L. Barrett, attached, to be acting Captain while commanding a squadron. Dated 20th January 1919.

5th Cavalry.

Lieutenant J. Pratt, attached, to be acting Captain while commanding a squadron, from 22nd May 1918 to 12th July 1918.

Lieutenant G. E. Portal, attached, to be acting Captain while commanding a squadron. Dated 27th July 1918.

Major A. C. Norman to be acting Lieutenant-Colonel while commanding a regiment, from 1st August 1918 to 31st October 1918.

Captain J. C. Walker to be acting Major while second-in-command of a regiment, from 1st August 1918 to 30th August 1918, inclusive.

Lieutenant G. W. W. White, attached, to be acting Captain while commanding a squadron. Dated 1st August 1918.

Captain G. H. Trehane, 25th Cavalry (Frontier Force), attached, to be acting Major while second-in-command of a regiment, from 15th September 1918 to 31st October 1918.

Lieutenant F. Fenwick, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron, from 15th September 1918 to 31st October 1918.

Lieutenant J. Pratt, attached, to be acting Captain while commanding a squadron. Dated 18th January 1919.

10th Duke of Cambridge's Own Lancers (Hodson's Horse).

Major A. W. M. Kemmis, D.S.O., to be acting Lieutenant-Colonel while commanding a regiment. Dated 20th August 1918.

Captain R. T. Lawrence, M.C., to be acting Major while second-in-command of a regiment, from 20th August 1918 to 10th October 1918, inclusive.

Captain M. G. P. Willoughby, M.C., to be acting Major while second-in-command of a regiment. Dated 26th October 1918.

Lieutenant J. C. Platts, attached, to be acting Captain while commanding a squadron, from 17th September 1918 to 23rd November 1918.

18th Cavalry.

Lieutenant E. F. Marriott, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron, from 28th August 1918 to 1st September 1918, inclusive, and 18th October 1918.

Brevet Major T. N. Watson, M.C., to be acting Lieutenant-Colonel while commanding a regiment. Dated 11th January 1919.

Captain E. F. Marriott, Indian Army Reserve of Officers, attached, to be acting Major while second-in-command of a regiment. Dated 11th January 1919.

Lieutenant H. C. Cowell, attached, to be acting Captain while commanding a squadron. Dated 11th January 1919.

13th Duke of Connaught's Lancers (Huzur's Horse).

Major (acting Lieutenant-Colonel now Brevet Lieutenant-Colonel) G. A. S. Gordon relinquishes his acting rank on ceasing to command a regiment. Dated 12th May 1917.

Captain L. P. Haviland to be acting Major while second-in-command of a regiment, from 18th August 1918 to 5th October 1918.

Lieutenant W. D. Lovell, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron, from 19th July 1918 to 21st August 1918.

Lieutenant P. H. Carpenter, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron. Dated 19th September 1918.

Major A. S. Hay, 31st Duke of Connaught's Own Lancers, attached, to be acting Lieutenant-Colonel while commanding a regiment. Dated 16th January 1919.

Captain V. J. A. Connell to be acting Major while second-in-command of a regiment. Dated 16th January 1919.

Lieutenant J. C. T. Rivett-Carnac, M.C., attached, to be acting Captain while commanding a squadron. Dated 16th January 1919.

21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse).

Major G. H. Gunning, D.S.O., to be acting Lieutenant-Colonel while commanding a regiment, from 15th May 1918 to 1st July 1918.

23rd Cavalry (Frontier Force).

Captain B. W. G. Walker, M.C., to be acting Major while second-in-command of a regiment. Dated 12th November 1918.

Lieutenant J. M. Stapylton, attached, to be acting Captain while commanding a squadron. Dated 12th November 1918.

Lieutenant P. T. Onraet, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron, from 12th November 1918 to 5th November 1918.

32nd Lancers.

Lieutenant C. D. S. M. Arrindell, M.C., Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron, from 9th July 1918 to 27th July 1918.

Lieutenant (acting Captain) J. D. Fraser, attached, from acting Adjutant and to retain his acting rank while commanding a squadron. Dated 11th August 1918.

Lieutenant (acting Captain) J. E. Lloyd-Williams, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a squadron. Dated 25th August 1918.

Lieutenant (acting Captain) J. M. Mackenzie, M.C., Indian Army Reserve of Officers, attached, to be acting Major while second-in-command of a regiment, from 1st August 1918 to 24th August 1918, inclusive, and reverts to acting Captain while commanding a squadron. Dated 25th August 1918.

Lieutenant C. D. S. M. Arrindell, M.C., Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron, from 1st August 1918 to 18th October 1918, inclusive.

Lieutenant J. E. Lloyd-Williams, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron. Dated 8th November 1918.

2nd Queen Victoria's Own Sappers and Miners.

Lieutenant (acting Captain) A. F. Chapman, Indian Army Reserve of Officers, relinquishes his acting rank on ceasing to command a company. Dated 23rd February 1919.

1st Brahmanas.

Lieutenant J. H. B. O'Dowd, attached, to be acting Captain while commanding a company. Dated 16th October 1918.

Lieutenant J. H. B. O'Dowd, attached, relinquishes his acting rank on ceasing to command a company. Dated 21st October 1918.

Lieutenant G. Briggs, attached, to be acting Captain while commanding a company. Dated 5th November 1918.

2nd Queen Victoria's Own Rajput Light Infantry.

Lieutenant (acting Captain) H. Pattinson, attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 19th May 1918.

Lieutenant T. P. Cook, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 10th May 1918.

4th Prince Albert Victor's Rajputs.

Lieutenant R. H. Stevens, Indian Army Reserve of Officers, attached, from acting Captain (additional) and to retain his acting rank while commanding a company, vice Captain S. V. G. Burroughs, transferred with effect from the 19th May 1918.

Lieutenant (acting Captain) J. J. Salt, Indian Army Reserve of Officers, attached, from acting Adjutant and to retain his acting rank while commanding a company, from 13th May 1918 to 18th July 1918.

Lieutenant A. C. Bromham, attached, to be acting Captain (additional). Dated 10th May 1918.

Lieutenant (acting Captain) A. C. Bromham, attached, from acting Captain (additional) and to retain his acting rank while commanding a company. Dated 18th July 1918.

Lieutenant N. E. I. Pocock to be acting Captain (additional). Dated 2nd August 1918.

Lieutenant (acting Captain) N. E. I. Pocock from acting Captain (additional), retains his acting rank while commanding a company. Dated 19th December 1918.

Lieutenant H. J. Ferguson, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 3rd January 1919.

5th Light Infantry.

Lieutenant (acting Captain) H. G. S. Flower relinquishes his acting rank on ceasing to command a company. Dated 26th February 1919.

6th Jat Light Infantry.

Lieutenant (acting Captain) R. L. O'Connor, attached, from acting Captain (additional) and to retain his acting rank while commanding a company, vice Lieutenant (acting Captain) T. P. M. O'Callaghan, Indian Army Reserve of Officers, attached, transferred with effect from the 22nd May 1918 to 16th November 1918.

Lieutenant C. G. Thompson, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 22nd May 1918 to 15th May 1918, inclusive, and to retain his acting rank while commanding a company. Dated 30th May 1918.

Lieutenant (acting Captain) A. B. Fletcher, attached, from commanding a company to be acting Major while second-in-command of a battalion, vice Major J. F. Woodham, 76th Punjabis, attached, transferred with effect from the 1st June 1918.

Lieutenant G. A. G. Young to be acting Captain while commanding a company. Dated 16th June 1918.

Lieutenant J. W. J. Glen to be acting Captain (additional), from 11th June 1918 to 25th July 1918.

Lieutenant (acting Major) A. B. Fletcher, attached, on ceasing to be second-in-command of a battalion reverts to acting Captain while commanding a company. Dated 25th July 1918.

Captain P. J. R. Wigley, M.C., 90th Punjabis, attached, to be acting Major while second-in-command of a battalion, from 9th August 1918 to 16th September 1918.

Lieutenant (acting Captain) C. G. Thompson, Indian Army Reserve of Officers, attached, on ceasing to command a company, to retain his acting rank while acting Captain (additional). Dated 25th July 1918.

Lieutenant (acting Captain) C. G. Thompson, Indian Army Reserve of Officers, attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 16th September 1918.

Lieutenant J. V. J. Glen to be acting Captain (additional), dated 1st October 1918 and retains his acting rank while commanding a company. Dated 2nd October 1918.

Captain A. B. Fletcher, attached, to be acting Major while second-in-command of a battalion. Dated 2nd October 1918.

Lieutenant (acting Captain) C. K. Tester, M.C., on ceasing to be acting Adjutant, retains his acting rank while acting Captain (additional). Dated 2nd October 1918.

Lieutenant (acting Captain) C. K. Tester, M.C., from acting Captain (additional), retains his acting rank while commanding a company. Dated 16th November 1918.

Temporary Lieutenant J. V. Higgs to be acting Captain (additional). Dated 1st December 1918.

7th Duke of Connaught's Own Rajputs.

Captain J. W. Ansell to be acting Major while second-in-command of a battalion. Dated 19th February 1919, *vice* Major E. A. Breithaupt, vacated with effect from the 4th February 1919.

8th Rajputs.

Lieutenant V. C. Lisby, attached to be acting Captain while commanding a company, *vice* Lieutenant (acting Captain) O. S. Chandler, attached, transferred with effect from the 3rd June 1918.

Lieutenant (acting Captain) J. W. Ansell relinquishes his acting rank on ceasing to command a company. Dated 15th June 1918.

Lieutenant (acting Captain) A. Rea from acting Captain (additional), to retain his acting rank while commanding a company. Dated 15th June 1918.

Lieutenant J. M. Russell, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 30th June 1918 to 8th September 1918.

Lieutenant H. A. Mizen, attached, to be acting Captain (additional). Dated 23rd September 1918.

Major S. L. Ralph to be acting Lieutenant-Colonel while commanding a battalion. Dated 7th January 1919.

Captain L. Spencer to be acting Major while second-in-command of a battalion. Dated 7th January 1919.

Lieutenant F. V. G. Barton, 1st Brahmins, attached, to be acting Captain (additional). Dated 7th January 1919.

9th Bhopal Infantry.

Lieutenant (acting Captain) I. A. M. Weatherall, Indian Army Reserve of Officers, attached, from acting Adjutant, retains his acting rank while acting Captain (additional). Dated 20th May 1918.

Lieutenant (acting Captain) F. C. Roberts, Indian Army Reserve of Officers, attached, from acting Captain (additional) retains his acting rank while commanding a company. Dated 5th May 1918.

Temporary Major (now acting Lieutenant-Colonel) H. H. Smith, D.S.O., to be acting Lieutenant-Colonel while commanding a battalion, from 22nd February 1916 to 15th April 1916, inclusive.

(Army Department Notification No. 475, dated the 30th March 1917, so far as it relates to temporary Major H. H. Smith, is cancelled)

Lieutenant (acting Captain) I. A. M. Weatherall, Indian Army Reserve of Officers, attached, from acting Captain (additional) to retain his acting rank while commanding a company, *vice* Lieutenant (acting Captain) H. Newman, Indian Army Reserve of Officers, attached, transferred with effect from the 28th June 1918.

Lieutenant (acting Captain) E. Carter, attached, from acting Adjutant to retain his acting rank while acting Captain (additional). Dated 28th June 1918.

Lieutenant (acting Captain) H. T. W. Bousfield, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 16th September 1918.

Lieutenant (acting Captain) E. M. Carter, attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 16th September 1918.

Lieutenant F. L. Woledge, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 1st October 1918 to 23rd October 1918.

Lieutenant W. S. Holden, attached, to be acting Captain while commanding a company. Dated 7th November 1918.

Lieutenant (acting Captain) F. C. Roberts, Indian Army Reserve of Officers, attached, from commanding a company, retains his acting rank while acting Captain (additional). Dated 23rd October 1918.

9th Delhi Infantry.

Lieutenant W. R. Lambert, attached, to be acting Captain (additional), from 17th December 1917 to 10th January 1918, inclusive; to retain his acting rank while commanding a company, from 11th January 1918 to 5th February 1918, inclusive; while acting Captain (additional), from 6th February 1918 to 9th April 1918, inclusive; and while commanding a company. Dated 10th April 1918.

Lieutenant (acting Captain) W. R. Lambert, attached, to be acting Major while second-in-command of a battalion, from 8th June 1918 to 16th June 1918, inclusive; and to revert to acting Captain while commanding a company. Dated 17th June 1918.

Lieutenant G. O. Nightingale, attached, to be acting Captain (additional), from 26th January 1918 to 5th February 1918, inclusive; and from 25th April 1918 to 30th April 1918, inclusive. . . .

Lieutenant G. O. Nightingale, attached, to be acting Captain while commanding a company. Dated 8th June 1918.

Lieutenant F. Tomlinson, attached, to be acting Captain while commanding a company, from 25th April 1918 to 30th April 1918, inclusive; and to retain his acting rank while acting Captain (additional), from 1st May 1918 to 22nd May 1918, inclusive; and while commanding a company, from 23rd May 1918 to 6th August 1918.

Major N. C. Taylor, D.S.O., 92nd Punjabis, attached, to be acting Lieutenant-Colonel while commanding a battalion, from 8th June 1918 to 16th June 1918, inclusive.

(Army Department Notifications No. 541, dated the 11th March 1918, No. 671, dated the 5th April 1918 and No. 1017, dated the 17th May 1918 as far as they relate to Lieutenant W. R. Lambert, 1st Battalion, 97th Deccan Infantry, attached, are cancelled.)

Lieutenant L. G. Matthews, attached, to be acting Captain (additional), from 8th June 1918 to 7th August 1918, inclusive; and to retain his acting rank while commanding a company, from 8th August 1918 to 26th November 1918.

Major N. C. Taylor, D.S.O., to be acting Lieutenant-Colonel while commanding a battalion. Dated 8th August 1918.

Lieutenant (acting Captain) W. R. Lambert, attached, to be acting Major while second-in-command of a battalion. Dated 8th August 1918.

Lieutenant H. J. Moore, attached, to be acting Captain while commanding a company. Dated 8th August 1918.

Lieutenant F. Provis, attached, to be acting Captain (additional). Dated 22nd August 1918.

Lieutenant G. F. Fforde, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 24th October 1918.

Lieutenant H. W. Axtell, attached, to be acting Captain while commanding a company. Dated 11th December 1918. •

Lieutenant (acting Captain) G. F. Fforde, Indian Army Reserve of Officers, attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 13th December 1918.

Lieutenant W. H. Bourne, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 28th December 1918.

10th Jats.

Lieutenant O. E. F. Carrall, attached, to be acting Captain (additional), from 12th February 1918 to 25th March 1918, inclusive; retains his acting rank while commanding a company, from 26th March 1918 to 4th May 1918, inclusive; and while acting Captain (additional), from 5th May 1918 to 21st September 1918.

Lieutenant W. H. Nicholson, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 18th February 1918 to 3rd March 1918.

• Lieutenant P. W. Thorogood, attached, to be acting Captain while commanding a company, from 10th April 1918 to 4th May 1918, inclusive.

Lieutenant G. Christie, attached, to be acting Captain (additional), from 22nd April 1918 to 4th May 1918, inclusive.

Captain C. E. Daly, 66th Punjabis, attached, to be acting Major while second-in-command of a battalion. Dated 22nd May 1918.

Lieutenant W. H. Nicholson, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 23rd September 1918.

Lieutenant (acting Captain) W. H. Nicholson, Indian Army Reserve of Officers, attached, ceasing to command a company, retains his acting rank while acting Captain (additional). Dated 5th October 1918.

13th Rajputs (The Shekhawati Regiment).

Lieutenant H. J. Franklin, attached, to be acting Captain (additional). Dated 9th May 1918.

Lieutenant (acting Captain) H. J. Franklin, attached, from acting Captain (additional) to retain his acting rank while commanding a company, *vice* Lieutenant (acting Captain) J. V. Davys, attached, transferred with effect from the 19th May 1918 to 1st July 1918.

Lieutenant A. J. M. Kilroy, attached, to be acting Captain (additional), from 19th May 1918 to 21st June 1918.

Lieutenant J. J. Mather, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 6th July 1918.

Lieutenant G. M. Baker, attached, to be acting Captain while commanding a company. Dated 1 16th July 1918.

Lieutenant (acting Captain) J. J. Mather, Indian Army Reserve of Officers, attached from acting Captain (additional), retains his acting rank while commanding a company, from 21st August 1918 to 2nd October 1918, inclusive, and while acting Captain (additional). Dated 3rd October 1918.

Lieutenant H. J. Franklin, attached, to be acting Captain (additional), from 5th September 1918 to 2nd October 1918, inclusive.

Major (acting Lieutenant-Colonel) G. B. St. P. Banbury relinquishes his acting rank on ceasing to command a battalion. Dated 19th September 1918.

14th King George's Own Ferozepore Sikhs.

Lieutenant (acting Captain) G. F. Bunbury from acting Captain (additional), retains his acting rank while commanding a company. Dated 15th May 1918.

Lieutenant (acting Captain) W. J. Crocker, attached, from acting Adjutant, retains his acting rank while acting Captain (additional). Dated 15th May 1918.

Lieutenant H. V. Spanke, attached, to be acting Captain while commanding a company. Dated 29th October 1918.

Lieutenant H. E. Winthrop to be acting Captain while commanding a company, from 11th November 1918 to 6th December 1918, inclusive.

Lieutenant G. D. Pybus to be acting Captain while commanding a company, from 22nd November 1918 to 5th December 1918, inclusive.

Lieutenant R. G. Milward, attached, to be acting Captain while commanding a company. Dated 21st December 1918.

17th Infantry (The Loyal Regiment).

Captain (acting Major) A. S. Brooke, M.C., relinquishes his acting rank on ceasing to command a depot. Dated 8th February 1919.

22nd Punjabis.

Lieutenant (now Captain) L. R. Potter, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company; from 25th December 1915 to 30th April 1916.

Major A. O. Sutherland to be acting Lieutenant-Colonel while commanding a battalion, from 6th December 1915 to 30th April 1916.

25th Punjabis.

Captain S. W. Finniss to be acting Major while second-in-command of a battalion. Dated 15th May 1918.

Lieutenant (acting Captain) F. White, attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 30th April 1918.

Lieutenant J. G. Kilpin, attached, to be acting Captain (additional). Dated 15th May 1918.

Lieutenant (acting Captain) A. A. F. Harris, attached, from acting Adjutant, retains his acting rank while commanding a company. Dated 24th May 1918.

26th Punjabis.

Lieutenant T. B. Cunningham, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 30th September 1917 to 1st October 1917, inclusive.

Lieutenant T. B. Cunningham, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 6th December 1917 (one day).

Lieutenant T. B. Cunningham, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 21st July 1917 to 6th August 1917, inclusive.

Lieutenant T. B. Cunningham, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 24th December 1917 to 13th January 1918, inclusive.

Lieutenant D. S. Warren, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 22nd August 1917 to 14th September 1917, inclusive.

Lieutenant (acting Captain) D. S. Warren, Indian Army Reserve of Officers, attached, on ceasing to be acting Adjutant to retain his acting rank while acting Captain (additional). Dated 1st March 1918.

Lieutenant K. O. Carleton, attached, to be acting Captain (additional), from 17th October 1917 to 22nd November 1917, inclusive.

Lieutenant F. C. Heathcote, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 29th January 1918 to 12th February 1918, inclusive.

Lieutenant C. C. T. Teape, attached, to be acting Captain (additional). Dated 28th February 1918.

Captain G. W. Anderson to be acting Major while second-in-command of a battalion. Dated 26th August 1918.

Lieutenant (acting Captain) D. S. Warren, Indian Army Reserve of Officers, attached, from acting Captain (additional), retains his acting rank while commanding a company, from 11th August 1918 to 18th December 1918.

Lieutenant (acting Captain) C. C. T. Teape, attached, from acting Adjutant, retains his acting rank while acting Captain (additional), from 26th August 1918 to 1st September 1918, inclusive; while commanding a company, from 2nd September 1918 to 10th September 1918, inclusive, and while acting Captain (additional). Dated 11th September 1918 (one day).

Lieutenant (acting Captain) F. C. Heathcote, Indian Army Reserve of Officers, attached, retains his acting rank while acting Captain (additional), from 2nd September 1918 to 5th September 1918, inclusive; while commanding a company, from 6th September 1918 to 8th September 1918, inclusive; while acting Captain (additional), from 9th September 1918 to 10th September 1918, inclusive.

Lieutenant (acting Captain) F. C. Heathcote, Indian Army Reserve of Officers, attached, from acting Adjutant, retains his acting rank while acting Captain (additional). Dated 19th October 1918.

29th Punjabis.

Lieutenant T. G. S. Hide relinquishes the temporary rank of Captain on ceasing to hold an appointment as an Instructor and is granted the acting rank of Captain (with pay and allowances as for a Lieutenant), while holding an appointment as Adjutant and Quartermaster at a Bombing School. Dated 18th March 1919.

31st Punjabis.

Lieutenant T. O. Corrin, attached, to be acting Captain (additional), from 26th January 1918 to 31st January 1918, inclusive.

Lieutenant H. N. G. Ingles, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 13th February 1918.

Lieutenant (acting Captain) H. N. G. Ingles, Indian Army Reserve of Officers, attached, from acting Captain (additional) and to retain his acting rank while commanding a company, vice Lieutenant (acting Captain) H. R. Briggs, transferred from 24th May 1918 to 27th June 1918, inclusive; and while acting Captain (additional). Dated 28th June 1918.

Lieutenant T. O. Corrin, attached, to be acting Captain (additional), from 24th May 1918 to 27th June 1918, inclusive.

Lieutenant P. C. Kierns, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 13th July 1918.

32nd Sikhs Pioneers.

Lieutenant L. F. Duncan, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 20th July 1917 to 18th May 1918, inclusive; and retains his acting rank while commanding a company. Dated 19th May 1918.

Lieutenant C. M. Morris, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 19th May 1918.

Major H. S. Mitchell to be acting Lieutenant-Colonel while commanding a battalion, from 16th October 1918 to 18th October 1918.

Captain N. S. Taylor to be acting Major while second-in-command of a battalion, from 16th October 1918 to 18th October 1918.

Lieutenant (acting Captain) C. M. Morris, Indian Army Reserve of Officers, attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 1st October 1918.

Lieutenant G. E. Neal, attached, to be acting Captain (additional), from 16th October 1918 to 18th October 1918.

Lieutenant (acting Captain) C. M. Morris, Indian Army Reserve of Officers, attached on ceasing to command a company, retains his acting rank while acting Captain (additional), from 18th October 1918 to 19th October 1918.

36th Sikhs.

Captain E. G. Collings, 35th Sikhs, attached, to be acting Major while second-in-command of a battalion, vice Major C. R. Lyall, transferred with effect from the 15th May 1918.

Lieutenant (acting Captain) S. Greig, Indian Army Reserve of Officers, attached, from acting Captain (additional) and to retain his acting rank while commanding a company, from 15th May 1918 to 30th December 1918.

Lieutenant E. B. Fox, Indian Army Reserve of Officers, attached to be acting Captain while commanding a company, *vise* Lieutenant (acting Captain) R. E. Banks, attached, transferred with effect from the 15th May 1918.

Lieutenant W. Milburne, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 15th May 1918.

Lieutenant (acting Captain) W. Milburne, Indian Army Reserve of Officers, attached from acting Captain (additional) and to retain his acting rank while commanding a company. Dated 15th July 1918.

Lieutenant F. T. Birdwood, attached, to be acting Captain (additional). Dated 30th July 1918.

Lieutenant G. N. Mackintosh, attached, to be acting Captain (additional). Dated 30th August 1918.

Lieutenant (acting Captain) F. T. Birdwood, attached, from acting Adjutant, retains his acting rank while commanding a company. Dated 14th January 1919.

37th Dogras.

Lieutenant W. S. Moore, attached, to be acting Captain (additional), from 12th February 1918 to 21st February 1918, inclusive.

[Army Department Notification No. 1481, dated the 5th July 1918 in so far as it relates to Lieutenant (acting Captain) M. L. Hayne, is cancelled.]

Captain (acting Major) E. M. Hobday, 41st Dogras, attached, relinquishes his acting rank and ceasing to be second-in-command of a battalion. Dated 15th June 1918.

Lieutenant N. P. Townley, 41st Dogras, attached, to be acting Captain while commanding a company. Dated 14th June 1918.

Lieutenant W. S. Moore, attached, to be acting Captain while commanding a company, *vise* Captain B. J. Jones, M.C., transferred with effect from the 18th May 1918 to 29th May 1918, inclusive.

Lieutenant W. S. Moore, attached, to be acting Captain while commanding a company. Dated 12th July 1918.

Captain (acting Lieutenant-Colonel) F. L. Nicholson, M.C., on ceasing to command a battalion, reverts to acting Major while second-in-command of a battalion. Dated 16th June 1918.

Lieutenant (acting Captain) J. T. Sykes, attached, relinquishes his acting rank on ceasing to be acting Captain (additional). Dated 18th August 1918.

Lieutenant V. A. Warren to be acting Captain (additional), from 28th August 1918 to 5th October 1918.

Lieutenant (acting Captain) W. S. Moore, attached, on ceasing to command a company, retains his acting rank while acting Captain (additional). Dated 5th October 1918.

39th Garhwal Rifles.

Lieutenant (acting Captain) R. S. Phillips from acting Captain (additional) retains his acting rank while commanding a company, *vise* Captain D. S. Orchard, 8th Gurkha Rifles, attached, transferred with effect from the 25th May 1918.

Lieutenant G. N. Wilkinson, attached, to be acting Captain (additional). Dated 25th May 1918.

Captain R. P. Henstock, 7th Gurkha Rifles, attached, to be acting Major while second-in-command of a battalion. Dated 20th October 1918.

Lieutenant (acting Captain) G. N. Wilkinson, attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 5th October 1918.

Lieutenant B. F. Tresham, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 29th October 1918.

Lieutenant (acting Captain) R. B. E. Upton, 1st King George's Own Gurkha Rifles (The Malakai Regiment), attached, from acting Captain (additional) to retain his acting rank while commanding a company, *vise* Captain R. B. Deat, 3rd Queen Alexandra's Own Gurkha Rifles, transferred with effect from the 25th May 1918.

Lieutenant G. D'O. MacLear, M.C., Indian Army Reserve Officers, attached, to be acting Captain (additional). Dated 25th May 1918.

42nd Deoli Regiment.

Lieutenant (acting Captain) C. A. Allen, attached, from acting Captain (additional) and to retain his acting rank while commanding a company, *vise* Lieutenant (acting Captain) H. A. Oatis, 41st Dogras, attached, transferred with effect from the 22nd May 1918.

Lieutenant H. Corrish, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 22nd May 1918.

Lieutenant (acting Captain) H. Cornish, Indian Army Reserve of Officers, attached, from acting Captain (additional) and to retain his acting rank while commanding a company. Dated 15th July 1918.

Lieutenant H. C. Dodds, attached, to be acting Captain (additional), from 30th July 1918 to 17th September 1918.

Lieutenant (acting Captain) H. Cornish, Indian Army Reserve of Officers, attached, from commanding a company, retains his acting rank while acting Captain (additional), from 17th September to 3rd October 1918, inclusive, and while commanding a company. Dated 4th October 1918.

Lieutenant H. C. Dodds, attached, to be acting Captain (additional), from 19th October 1918 to 5th November 1918.

Captain C. G. Spankie to be acting Major while second-in-command of a battalion. Dated 19th October 1918.

Lieutenant (acting Captain) H. Cornish, Indian Army Reserve of Officers, attached, from commanding a company, retains his acting rank while acting Captain (additional), from 5th November 1918 to 20th December 1918.

Lieutenant A. D. H. Hickie, attached, to be acting Captain while commanding a company. Dated 20th November 1918.

Captain (acting Major) C. G. Spankie to be acting Lieutenant-Colonel while commanding a battalion. Dated 27th November 1918.

Lieutenant (acting Captain) T. J. G. S. Walters, Indian Army Reserve of Officers, attached, to be acting Major while second-in-command of a battalion. Dated 27th November 1918.

Lieutenant H. C. Dodds, attached, to be acting Captain while commanding a company. Dated 27th November 1918.

Lieutenant W. H. Parkins, attached, to be acting Captain (additional). Dated 1st January 1919.

43rd Erinpura Regiment.

Major A. G. M. Hogg, 42nd Deoli Regiment, attached, to be acting Lieutenant-Colonel while commanding a battalion, *vice* Major (acting Lieutenant-Colonel) H. J. H. Trickey transferred with effect from the 2nd June 1918.

Lieutenant C. E. E. Palin to be acting Captain while commanding a company, *vice* Lieutenant (acting Captain) W. G. H. Templeton, Indian Army Reserve of Officers, attached, transferred with effect from the 22nd May 1918.

Lieutenant (acting Captain) M. P. R. Denny, attached, relinquishes his acting rank on ceasing to be acting Captain (additional). Dated 26th April 1918.

Lieutenant R. Barrow, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 11th May 1918.

Captain D. T. Macdonald, M.C., 125th Napier's Rifles, attached, to be acting Major while second-in-command of a battalion. Dated 31st August 1918.

Lieutenant R. M. Newton-King, attached, to be acting Captain (additional). Dated 4th October 1918.

Lieutenant (acting Captain) R. Barrow, Indian Army Reserve of Officers, attached, from acting Captain (additional) retains his acting rank while commanding a company. Dated 19th September 1918.

Lieutenant (acting Captain) R. H. Crisp, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 30th November 1918.

Lieutenant (acting Captain) R. T. Dade, attached, from acting Adjutant retains his acting rank while commanding a company. Dated 15th December 1918.

44th Mysore Infantry.

Captain C. H. S. Drane to be acting Major while second-in-command of a battalion, *vice* Major S. M. H. Baillie, 87th Punjabis, attached, transferred with the effect from the 15th June 1918.

Lieutenant E. F. Walter, attached, to be acting Captain (additional), *vice* Lieutenant (acting Captain) P. S. LeGeyt, Indian Army Reserve of Officers, attached, transferred with effect from the 22nd May 1918.

Captain F. G. Steuart, M.C., Indian Army Reserve of Officers, attached, to be acting Major while second-in-command of a battalion. Dated 5th January 1919.

Lieutenant (acting Captain) E. F. Walter, attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 6th July 1918.

Lieutenant A. F. S. Curtin to be acting Captain (additional), from 21st July 1918 to 20th December 1918, inclusive.

Lieutenant (acting Captain) C. R. Hemeon, attached, from acting Adjutant, retains his acting rank while commanding a company. Dated 5th January 1919.

Lieutenant (acting Captain) P. Hawksworth relinquishes his acting rank on ceasing to command a company. Dated 6th July 1918.

Lieutenant P. Hawksworth to be acting Captain (additional). Dated 5th January 1919.

45th Rattray's Sikhs.

Lieutenant (acting Captain) R. B. Ramabathram, Indian Army Reserve of Officers attached, from acting Adjutant, retains his acting rank while commanding a company, *vice* Lieutenant (acting Captain) K. H. Preston, attached, transferred with effect from the 15th May 1918.

Lieutenant J. A. Finlay to be acting Captain (additional), from 15th May 1918 to 24th June 1918.

Lieutenant (acting Captain) R. K. Henson attached, from acting Adjutant to retain his acting rank while acting Captain (additional), from 9th July 1918 to 2nd October 1918.

Lieutenant (acting Captain) A. L. Butcher, attached, from acting Adjutant, retains his acting rank while acting Captain (additional). Dated 17th October 1918.

Lieutenant (acting Captain) A. L. Butcher, attached, from acting Captain (additional) retains his acting rank while commanding a company. Dated 21st October 1918.

Lieutenant G. D. Pybus, 14th King George's Own Ferozepore Sikhs, attached, to be acting Captain (additional), from 5th to 16th November 1918, inclusive.

Lieutenant R. de V. R. Fox, attached, to be acting Captain (additional). Dated 2nd December 1918.

48th Pioneers.

Lieutenant (acting Captain) R. M. Jonas, attached, relinquishes his acting rank on ceasing to command a company. Dated 26th April 1918.

Lieutenant (acting Captain) M. H. Hawkes, 12th Pioneers (The Kelut-i-Ghilzie Regiment), attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 26th April 1918.

Lieutenant J. S. F. Hodson, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 11th May 1918.

Lieutenant (acting Captain) J. S. F. Hodson, Indian Army Reserve of Officers attached, from acting Captain (additional) to retain his acting rank while commanding a company, *vice* Captain T. D. Leslie, transferred with effect from the 19th May 1918.

Lieutenant R. M. Jonas, attached, to be acting Captain (additional), from 9th May 1918 to 13th July 1918.

Lieutenant N. B. Rudd, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 25th July 1918.

Lieutenant (acting Captain) N. B. Rudd, Indian Army Reserve of Officers, attached, from acting Captain (additional) retains his acting rank while commanding a company. Dated 6th August 1918.

Lieutenant R. M. Jonas, attached, to be acting Captain (additional), from 6th August 1918 to 30th October 1918.

Lieutenant (acting Captain) G. Rackstraw, attached, from acting Adjutant retains his acting rank while commanding a company, from 3rd October 1918 to 23rd October 1918, inclusive.

Lieutenant (acting Captain) N. B. Rudd, Indian Army Reserve of Officers, attached, from commanding a company retains his acting rank while acting Captain (additional). Dated 6th October 1918 and retains his acting rank while commanding a company. Dated 6th December 1918.

Lieutenant R. M. Jonas, attached, to be acting Captain (additional). Dated 21st December 1918.

49th Bengalis.

Lieutenant (acting Captain) S. G. Taylor, Indian Army Reserve of Officers, attached, retains his acting rank while commanding a company, from 31st January 1918 to 18th February 1919, inclusive.

(Army Department Notification No. 376, dated the 22nd February 1918, as far as it relates to Lieutenant S. G. Taylor, Indian Army Reserve of Officers, attached, is cancelled.)

[In Army Department Notification No. 1481, dated the 5th July 1918 against names of Major (acting Lieutenant-Colonel) V. V. V. Sandiford, 62nd Punjabis, attached, and temporary

Lieutenant (acting Major) G. G. Pearce, attached, for "11th February 1918" read "12th February 1918" and against the name of Second Lieutenant S. O. Monies, attached, for "18th November 1917" read "19th November 1917, inclusive."

Lieutenant (acting Captain) W. H. Long, attached, relinquishes his acting rank on ceasing to be acting Captain (additional). Dated 29th August 1918.

Lieutenant (acting Captain) R. F. Fitzherbert, attached, on ceasing to command a company, retains his acting rank while acting Captain (additional). Dated 29th August 1918.

Lieutenant H. Jones, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 18th September 1918.

Major V. V. V. Sandiford, 62nd Punjabis, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 16th October 1918.

Lieutenant (acting Captain) R. F. Fitzherbert, attached, from acting Captain (additional) retains his acting rank while commanding a company. Dated 16th October 1918.

Lieutenant W. H. Long, attached, to be acting Captain (additional). Dated 31st October 1918.

52nd Sikhs (Frontier Force).

Lieutenant C. W. G. Thorpe, attached, to be acting Captain (additional). Dated 15th May 1918.

Captain H. C. S. Minchin to be acting Major while second-in-command of a battalion, vice Major C. B. Wilkinson, transferred, with effect from the 18th May 1918 to 29th July 1918.

Lieutenant F. M. Moore, attached, to be acting Captain while commanding a company. Dated 21st June 1918.

Lieutenant W. A. Lyon, attached, to be acting Captain while commanding a company, vice Captain W. M. Grylls, transferred with effect from the 15th May 1918 and retains his acting rank while acting Captain (additional). Dated 6th June 1918, and from acting Captain (additional) retains his acting rank while commanding a company, from 26th November 1918 to 26th January 1919.

Lieutenant H. C. S. Heath, attached, to be acting Captain (additional) from 11th December 1918 to 13th December 1918, inclusive, and retains his acting rank while commanding a company. Dated 14th December 1918.

Lieutenant C. W. G. Thorpe, attached, to be acting Captain (additional), from 29th December 1918 to 10th January 1919.

Lieutenant R. G. Woodward, M.C., attached, to be acting Captain (additional). Dated 26th January 1919.

62nd Punjabis.

Lieutenant (acting Captain) J. W. Rowell, Indian Army Reserve of Officers, attached, on ceasing to command a company to retain his acting rank while acting Captain (additional), from 11th July 1918 to 8th July 1918, inclusive.

Lieutenant L. Bell, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 24th July 1918.

Lieutenant (acting Captain) J. W. Rowell, Indian Army Reserve of Officers, attached on ceasing to command a company, retains his acting rank while acting Captain (additional), from 7th April 1918 to 24th June 1918, inclusive; and while commanding a company. Dated 28th June 1918.

Lieutenant D. A. C. Dunn, attached, to be acting Captain while commanding a company, vice Captain E. E. Watson, transferred with effect from the 18th May 1918 to 27th June 1918, inclusive.

63rd Peshawar Light Infantry.

Lieutenant (acting Captain) Maurice Travers Colchester to be acting Major while second-in-command of a battalion. Dated 17th January 1919, vice Lieutenant (acting Major) M. Hurford-Jones, vacated with effect from the 2nd January 1919.

Lieutenant C. J. Glendening to be acting Captain while commanding a company. Dated 16th January 1919, vice Lieutenant (acting Captain) E. C. O. Murphy, vacated, with effect from the 1st January 1919.

64th Pioneers.

Captain F. O. N. Burne to be acting Major while second-in-command of a battalion, from 19th May 1918 to 3rd June 1918, inclusive.

Lieutenant (acting Captain) D. C. Sydney-Smith, attached, relinquishes his acting rank on ceasing to be acting Captain (additional). Dated 16th June 1918.

Captain F. O. N. Burne to be acting Major while second-in-command of a battalion, from 19th June 1918 to 18th December 1918.

Lieutenant H. G. T. Rossel, attached, to be acting Captain (additional), from 1st July 1918 to 18th December 1918.

(Army Department Notification No. 1808 dated the 19th July 1918, in so far as it relates to Lieutenants V. Curle, 81st Pioneers, attached, and D. C. Sydney-Smith, attached, is cancelled.)

Lieutenant (acting Captain) V. Curle, 81st Pioneers, attached, relinquishes his acting rank on ceasing to command a company. Dated 1st August 1918.

Lieutenant V. Curle, attached, to be acting Captain while commanding a company. Dated 18th August 1918.

Lieutenant (acting Captain) V. Curle, attached, from commanding a company retains his acting rank while acting Captain (additional), from 18th December 1918 to 6th January 1919.

Captain E. B. Mangin, M.C., 107th Pioneers, attached, to be acting Major while second-in-command of a battalion. Dated 28th December 1918.

66th Punjabis.

Lieutenant H. C. W. Bishop, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company; from 23rd December 1915 to 30th April 1918.

Lieutenant (now Captain) A. R. Ubaddell, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company; from 17th January 1918 to 30th April 1918.

73rd Carnatic Infantry.

Lieutenant J. F. Grant, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 24th May 1918.

Lieutenant (acting Captain) G. Salt, attached, on ceasing to command a company, retains his acting rank while acting Captain (additional). Dated 9th May 1918.

Lieutenant (acting Captain) T. R. Robb, 88th Carnatic Infantry, attached, relinquishes his acting rank on ceasing to be acting Captain (additional). Dated 9th May 1918.

Lieutenant (acting Captain) G. Salt, attached, from acting Captain (additional), to retain his acting rank while commanding a company, *vice* Lieutenant (acting Captain) T. S. Connor transferred with effect from the 26th May 1918.

Lieutenant F. W. Bateman, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 26th May 1918.

Lieutenant (acting Captain) G. Salt, attached, on ceasing to command a company, retains his acting rank while acting Captain (additional). Dated 23rd June 1918.

Lieutenant V. J. P. Fleming, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 8th July 1918 to 4th September 1918.

Second Lieutenant F. W. Bateman, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to be acting Captain (additional). Dated 23rd June 1918.

Lieutenant (acting Captain) G. Salt, attached, from acting Captain (additional) retains his acting rank while commanding a company. Dated 4th September 1918.

Lieutenant B. G. Goss, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 19th September 1918.

Lieutenant F. W. Bateman, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 9th November 1918 to 4th December 1918.

Lieutenant V. J. P. Fleming, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 19th December 1918.

Lieutenant (acting Captain) G. Salt, attached, from commanding a company, retains his acting rank while acting Captain (additional). Dated 1st December 1918.

79th Carnatic Infantry.

Lieutenant E. A. Sitzler, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 3rd March 1918 to 11th March 1918, inclusive; and retains his acting rank while commanding a company. Dated 12th March 1918.

Lieutenant V. W. Bratton, attached, to be acting Captain (additional). Dated 27th March 1918.

Lieutenant (acting Captain) V. W. Bratton, attached, from acting Captain (additional), and to retain his acting rank while commanding a company. Dated 28th March 1918.

Lieutenant F. Cowie, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 2nd April 1918 to 31st May 1918, inclusive; and to retain his acting rank while commanding a company, *vice* Lieutenant (acting Captain) J. A. Sitzler, Indian Army Reserve of Officers, attached, transferred with effect from the 1st June 1918.

Lieutenant F. W. Hockin, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 1st June 1918 to 7th June 1918, inclusive.

Lieutenant A. Mollwaine, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 23rd June 1918 to 20th July 1918.

Lieutenant H. G. Cook, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 11th August 1918.

Temporary Lieutenant C. W. Boorn, attached, to be acting Captain (additional), from 4th August 1918 to 2nd January 1919.

Lieutenant (acting Captain) F. Cowie, Indian Army Reserve of Officers, attached, on ceasing to command a company, retains his acting rank while acting Captain (additional), from 20th July 1918 to 26th July 1918, inclusive.

80th Carnatic Infantry.

(In Army Department Notification No. 671, dated the 5th April 1918, against the name of Major P. L. Coleridge for "24th December 1917" read "25th December 1917.")

Captain C. T. Wright-Warren to be acting Major while second-in-command of a battalion. Dated 19th October 1918.

Lieutenant H. J. Brickell, attached, to be acting Captain while commanding a company. Dated 1st November 1918.

Lieutenant O. A. Rowlinson, attached, to be acting Captain (additional), from 20th July 1917 to 80th September 1917; retains his acting rank while commanding a company, from 1st October 1917 to 9th December 1917; and while acting Captain (additional). Dated 10th December 1917.

(Army Department Notifications No. 2033, dated the 30th November 1917; No. 376, dated the 22nd February 1918; No. 1017, dated the 15th May 1918 and No. 1481, dated the 5th July 1918 in so far as they relate to Lieutenant O. A. Rowlinson, attached, are cancelled).

Lieutenant (acting Captain) O. A. Rowlinson, attached from acting Captain (additional), retains his acting rank while commanding a company, vice Captain E. G. P. Phythian-Adams, transferred with effect from the 26th May 1918, to 1st July 1918 inclusive; while acting, Captain (additional), from 2nd July 1918 to 8th July 1918, inclusive, and while commanding a company, from 9th July 1918 to 14th December 1918.

Lieutenant A. F. Cambridge, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 26th May 1918 to 1st July 1918, inclusive; and from 24th July 1918 to 30th August 1918, inclusive.

Lieutenant A. L. Smith, attached, to be acting Captain (additional), dated 15th September 1918, and retains his acting rank while commanding a company. Dated 19th December 1918.

Lieutenant A. F. Cambridge, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 3rd January 1919.

82nd Punjab.

(Army Department Notifications No. 376, dated the 22nd February 1918 and No. 541, dated the 15th March 1918 in so far as they relate to Lieutenant D. M. A. Herbert, are cancelled.)

Lieutenant N. A. Hocken, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 11th May 1918, to retain his acting rank while commanding a company, vice Lieutenant (acting Captain) M. A. S. Cousins, Indian Army Reserve of Officers, transferred with effect from the 18th May 1918 to 26th June 1918, inclusive; and while acting Captain (additional), from 27th June 1918 to 10th July 1918, inclusive.

Lieutenant (acting Captain) D. M. A. Herbert, M.C., attached, to be acting Major while second-in-command of a battalion, vice Major H. J. H. Davson, transferred with effect from the 11th May 1918 to 26th June 1918, inclusive; and to revert to acting Captain while commanding a company. Dated 27th June 1918.

Lieutenant (acting Captain) R. Hamilton, Indian Army Reserve of Officers, attached, from acting Captain (additional) and to retain his acting rank while commanding a company. Dated 11th May 1918.

Lieutenant (acting Captain) T. C. D. Ricketts, attached, to retain his acting rank while acting Captain (additional).

Captain E. M. Hobday, 41st Dogras, attached to be acting Major while second-in-command of a battalion, from 12th July 1918 to 15th July 1918, inclusive.

Lieutenant (acting Captain) D. M. A. Herbert, M.C., attached, to be acting Major while second-in-command of a battalion. Dated 2nd August 1918.

Lieutenant N. A. Hocken, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 2nd August 1918 to 20th November 1918.

Lieutenant C. H. D. O'Callaghan, attached, to be acting Captain (additional). Dated 2nd August 1918 and retains his acting rank while commanding a company. Dated 20th November 1918.

Lieutenant (acting Captain) T. C. D. Ricketts, attached, from acting Adjutant, retains his acting rank while acting Captain (additional). Dated 5th December 1918.

83rd Wellesley Light Infantry.

Lieutenant R. M. Roy, 73rd Carnatic Infantry, attached, to be acting Captain while commanding a company. Dated 12th June 1918.

Lieutenant (acting Captain) W. M. Clapp, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to be acting Captain (additional). Dated 18th June 1918.

Lieutenant H. R. Grime, attached, to be acting Captain (additional). Dated 27th June 1918 and retains his acting rank while commanding a company. Dated 10th September 1918.

Lieutenant (acting Captain) P. R. C. Williamson, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 19th September 1918.

Lieutenant (acting Captain) G. M. W. Johnson, attached, retains his acting rank while acting Captain (additional), from 4th October 1918 to 19th October 1918.

Lieutenant (acting Captain) H. R. Grime, attached, from commanding a company, retains his acting rank while acting Captain (additional). Dated 19th October 1918.

Lieutenant (acting Captain) W. E. H. Talbot, retains his acting rank while commanding a company on transfer from 108th Infantry. Dated 18th October 1918.

Lieutenant (acting Captain) J. M. B. Steer, attached, relinquishes his acting rank on ceasing to command a company. Dated 12th November 1918.

Lieutenant (acting Captain) H. R. Grime, attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 12th November 1918.

Lieutenant (acting Captain) F. Hopkins, attached, from acting Adjutant retains his acting rank while acting Captain (additional). Dated 27th November 1918 and from acting Captain (additional) retains his acting rank while commanding a company, from 26th December 1918 to 2nd January 1919, inclusive.

Lieutenant (acting Captain) H. R. Cooper, Indian Army Reserve of Officers, attached, from acting Adjutant retains his acting rank while acting Captain (additional). Dated 9th January 1919.

84th Punjabis.

Lieutenant H. Light to be acting Captain (additional), from 20th July 1917 to 2nd August 1917, inclusive, and retains his acting rank while commanding a company, from 9th September 1917 to 30th October 1917, inclusive.

Lieutenant E. D. Cant, attached, to be acting Captain (additional), from 18th August 1917 to 29th October 1917, inclusive; retains his acting rank while commanding a company, from 30th October 1917 to 6th March 1918, inclusive, and while acting Captain (additional) from 7th March 1918 to 19th May 1918, inclusive.

Lieutenant A. D. Cassell, attached, to be acting Captain (additional), from 14th November 1917 to 8th January 1918, inclusive.

Lieutenant C. E. W. Reith, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 24th January 1918 to 27th February 1918, inclusive; and retains his acting rank while commanding a company. Dated 28th February 1918.

(Army Department Notification No. 2151, dated the 14th December 1917, as far as it relates to Lieutenant H. Light, is cancelled.)

(Army Department Notification No. 2212, dated the 21st December 1917, as far as it relates to Lieutenant E. D. Cant, is cancelled.)

Lieutenant A. D. Cassell, attached, to be acting Captain (additional), vice Lieutenant (acting Captain) E. D. Cant, attached, transferred with effect from the 18th May 1918.

Lieutenant J. A. Drake, attached, to be acting Captain while commanding a company, vice Lieutenant (acting Captain) C. E. W. Reith, Indian Army Reserve of Officers, attached transferred with effect from the 14th June 1918 to 15th July 1918, inclusive.

Lieutenant J. O. F. Maurice, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 31st July 1918.

Lieutenant C. R. Jones, attached, to be acting Captain while commanding a company. Dated 9th August 1918.

Lieutenant A. R. Booth, attached, to be acting Captain while commanding a company, from 12th September 1918 to 15th September 1918, inclusive.

85th Burman Rifles.

Captain S. C. Gould, attached, to be acting Major while second-in-command of a battalion, from 8th August 1917 to 19th August 1917, inclusive.

Lieutenant (acting Captain) W. W. T. Moore, Indian Army Reserve of Officers, attached, from acting Adjutant to retain his acting rank while commanding a company, from 8th August 1917 to 19th August 1917, inclusive.

Lieutenant H. S. Pollen, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 8th August 1917 to 21st August 1917, inclusive, and to retain his acting rank while acting Captain (additional), from 22nd August 1917 to 2nd October 1917, inclusive.

Second Lieutenant G. St. Q. Cameron, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 8th August 1917 to 19th August 1917, inclusive; and to retain his acting rank while acting Captain (additional), from 20th August 1917 to 21st August 1917, inclusive.

Second Lieutenant W. A. Speed, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 8th August 1917 to 19th August 1917, inclusive.

Lieutenant C. W. A. Barwis, 54th Sikhs (Frontier Force), attached, to be acting Captain while commanding a company, from 18th October 1917 to 31st January 1918, inclusive.

Lieutenant J. W. Gray, M.C., Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 29th October 1917 to 31st January 1918, inclusive; and to retain his acting rank while commanding a company. Dated 1st February 1918.

Lieutenant C. F. Grant, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 16th February 1918 to 16th July 1918, inclusive; and to retain his acting rank while commanding a company, from 16th July 1918 to 30th July 1918.

(Army Department Notifications No. 876, dated the 22nd February 1918, and No. 671, dated the 6th April 1918, as far as they relate to Lieutenants C. W. A. Barwis, 54th Sikhs (Frontier Force), attached, and J. W. Gray, M.C., Indian Army Reserve of Officers, attached, are cancelled.)

Lieutenant (acting Captain) W. W. T. Moore, Indian Army Reserve of Officers, attached, on ceasing to be acting Adjutant, retains his acting rank while commanding a company. Dated 14th August 1918.

Lieutenant R. T. G. Glew, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 31st July 1918 to 25th October 1918.

Lieutenant L. C. Palk, attached, to be acting Captain (additional). Dated 9th November 1918.

87th Panjabis.

Lieutenant E. M. Darell, attached, to be acting Captain while commanding a company, vice Lieutenant (acting Captain) O. D. Sutcliffe, attached, transferred with effect from the 18th May 1918.

Lieutenant H. R. Playfair, attached, to be acting Captain while commanding a company. Dated 23rd May 1918.

Captain M. Middleton to be acting Major while second-in-command of a battalion, from 23rd May 1918 to 27th June 1918, inclusive.

Lieutenant L. A. C. Wide, Indian Army Reserve of Officers, attached, to be acting Captain (additional), vice Lieutenant (acting Captain) E. W. Hughes, Indian Army Reserve of Officers, attached, transferred with effect from the 18th May 1918 to 5th July 1918.

Lieutenant J. M. Jaquet, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 20th July 1918.

Lieutenant R. S. T. Fleming, attached, to be acting Captain while commanding a company, from 2nd November 1918 to 12th November 1918.

Major B. M. Carroll to be acting Lieutenant-Colonel while commanding a battalion. Dated 2nd December 1918.

Captain M. Middleton to be acting Major while second-in-command of a battalion. Dated 2nd December 1918.

Lieutenant R. S. T. Fleming, attached, to be acting Captain while commanding a company. Dated 2nd December 1918.

Lieutenant L. A. C. Wide, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 1st January 1919.

Lieutenant M. G. O'Leary, M.B.E., Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 8th January 1919.

89th Punjabis.

Lieutenant (acting Captain) F. H. Ledgerwood, from acting Captain (additional) retains his acting rank while commanding a company. Dated 16th April 1918.

Lieutenant H. P. S. Bullock, attached, to be acting Captain (additional). Dated 1st May 1918 (one day).

Lieutenant (acting Captain) F. H. Ledgerwood, attached, from commanding a company to retain his acting rank while acting Captain (additional), from 2nd May 1918 to 7th May 1918, inclusive, and while commanding a company, from 8th May 1918.

Lieutenant (acting Captain) R. B. Dawkes, attached, from acting Captain (additional) to retain his acting rank while commanding a company, from 10th March 1918 to 17th June 1918, inclusive; and while acting Captain (additional), from 18th June 1918 to 8th July 1918, inclusive.

Lieutenant T. J. Rogers, attached, to be acting Captain while commanding a company. Dated 3rd July 1918.

Lieutenant H. P. S. Bullock, attached, to be acting Captain (additional), from 22nd May 1918 to 17th June 1918, inclusive.

Lieutenant G. B. Rennick, attached, to be acting Captain (additional). Dated 24th July 1918.

90th Punjabis.

Lieutenant (acting Captain) S. J. Stanbury, Indian Army Reserve of Officers, attached, from acting Captain (additional) and to retain his acting rank while commanding a company, vice Lieutenant (acting Captain) C. R. deC. Peeler, Indian Army Reserve of Officers, attached, transferred with effect from the 18th May 1918 to 28th November 1918.

Lieutenant G. N. A. Parish, attached, to be acting Captain (additional), from 18th May 1918 to 10th July 1918.

Lieutenant G. H. Connor, attached, to be acting Captain (additional). Dated 25th July 1918 and from acting Captain (additional) to retain his acting rank while commanding a company. Dated 26th July 1918.

Lieutenant G. N. A. Parish, attached, to be acting Captain (additional), from 5th August 1918 to 16th September 1918.

Lieutenant (acting Captain) G. H. Connor, attached, on ceasing to command a company, retains his acting rank while acting Captain (additional). Dated 16th September 1918 and from acting Captain (additional) retains his acting rank while commanding a company. Dated 28th November 1918.

Lieutenant G. N. A. Parish, attached, to be acting Captain (additional). Dated 13th December 1918.

94th Russell's Infantry.

Lieutenant (acting Captain) G. Moir, attached, from acting Captain (additional) and to retain his acting rank while commanding a company, vice Lieutenant (acting Captain) L. S. Smallwood, attached, transferred with effect from the 17th May 1918 and on ceasing to command a company, retains his acting rank while acting Captain (additional). Dated 16th August 1918.

Lieutenant (acting Captain) J. R. H. Tweed, attached, from acting Adjutant and to retain his acting rank while acting Captain (additional). Dated 17th May 1918.

Captain F. L. Roberts, 7th Duke of Connaught's Own Rajputs, attached, to be acting Major while second-in-command of a battalion, from 16th July 1918 to 19th August 1918.

Lieutenant F. H. Edwards, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 31st August 1918.

Major P. J. Gout, M.C., to be acting Lieutenant-Colonel while commanding a battalion, from 19th October 1918 to 8th November 1918, inclusive.

Captain F. L. Roberts, 7th Duke of Connaught's Own Rajputs, attached, to be acting Major while second-in-command of a battalion, from 19th October 1918 to 8th November 1918, inclusive.

Lieutenant (acting Captain) G. Moir, attached, from acting Captain (additional), retains his acting rank while commanding a company, from 4th October 1918 to 8th November 1918, and while acting Captain (additional). Dated 9th November 1918.

Lieutenant H. Richardson, attached, to be acting Captain (additional), from 19th October 1918 to 8th November 1918, inclusive.

95th Russell's Infantry. *

Lieutenant (acting Captain) H. Bullock, attached, from acting Captain (additional) and to retain his acting rank while commanding a company, vice Lieutenant (acting Captain) H. E. E. J. Hopkins, Indian Army Reserve of Officers, attached, transferred with effect from the 19th May 1918.

Lieutenant W. B. Farrar, 5th Light Infantry, attached, to be acting Captain (additional), from 19th May 1918 to 14th June 1918.

Lieutenant (acting Captain) H. Bullock, attached, on ceasing to command a company, to retain his acting rank while acting Captain (additional). Dated 14th June 1918.

Lieutenant A. D. Rollo, M.C., Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 29th June 1918 to 4th September 1918.

Captain (acting Major) C. M. Maltby, M.C., relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 16th October 1918.

Lieutenant W. B. Farrar, 5th Light Infantry, attached, to be acting Captain (additional), from 9th October 1918 to 15th October 1918, inclusive.

Lieutenant (acting Captain) H. Bullock, attached, from acting Captain (additional), retains his acting rank while commanding a company, from 24th September 1918 to 15th October 1918, inclusive; and while acting Captain (additional). Dated 15th October 1918.

96th Berar Infantry.

Lieutenant T. S. Jervis, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 19th November 1917 to 28th November 1917, inclusive, and to be acting Captain while commanding a company, vice Lieutenant (acting Captain) T. D. Nugent, Indian Army Reserve of Officers, attached, transferred with effect from the 17th May 1918 to 28th June 1918.

Lieutenant (acting Captain) N. L. Angelo, Indian Army Reserve of Officers, attached, from acting Captain (additional) and to retain his acting rank while commanding a company. Dated 1st July 1918.

Lieutenant D. A. Garbett to be acting Captain (additional). Dated 16th July 1918.

Lieutenant (acting Captain) W. J. Ward, attached, relinquishes his acting rank on ceasing to command a company. Dated 4th October 1918.

Lieutenant (acting Captain) D. A. Garbett from acting Captain (additional), retains his acting rank while commanding a company. Dated 4th October 1918.

Lieutenant G. Muspratt, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 19th October 1918 to 10th November 1918.

Lieutenant J. R. Hull, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 25th November 1918 to 1st December 1918.

Lieutenant T. S. Jervis, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 16th December 1918.

97th Deccan Infantry.

Lieutenant (acting Major) C. S. Scarfe, M.C., attached, on ceasing to be second-in-command of a battalion, reverts to acting Captain while commanding a company. Dated 6th June 1918.

Lieutenant (acting Captain) R. Ashley-Smith, Indian Army Reserve of Officers, attached, from acting Captain (additional) and to retain his acting rank while commanding a company, vice Lieutenant (acting Captain) O. Cox, Indian Army Reserve of Officers, attached, transferred with effect from the 19th May 1918.

Lieutenant (acting Captain) H. R. Dawe, Indian Army Reserve of Officers, attached, from acting Adjutant, and to retain his acting rank while acting Captain (additional). Dated 19th May 1918.

Captain K. D. Allan, 35th Sikhs, attached, to be acting Major while second-in-command of a battalion, from 21st June 1918 to 6th November 1918.

Lieutenant (acting Captain) R. Ashley-Smith, Indian Army Reserve of Officers, attached, on ceasing to command a company, to retain his acting rank while acting Captain (additional). Dated 6th June 1918 and from acting Captain (additional) retains his acting rank while commanding a company. Dated 15th August 1918.

Lieutenant (acting Captain) M. Thorp, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 15th August 1918.

Lieutenant (acting Captain) H. R. Dawe, Indian Army Reserve of Officers, attached, from acting Adjutant retains his acting rank while acting Captain (additional). Dated 30th August 1918.

Lieutenant F. G. Beirs, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 16th September 1918.

Major (acting Lieutenant-Colonel) W. C. Kirkwood relinquishes his acting rank on ceasing to command a battalion. Dated 5th November 1918.

Lieutenant (acting Captain) H. R. Dawe, Indian Army Reserve of Officers, attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 19th November 1918.

Lieutenant (acting Captain) F. G. Beirs, Indian Army Reserve of Officers, attached from commanding a company, retains his acting rank while acting Captain (additional). Dated 19th November 1918.

99th Deccan Infantry.

Lieutenant (acting Captain) H. V. Bragg, attached, from acting Captain (additional) to retain his acting rank while commanding a company, vice Lieutenant (acting Captain) C. B. Seagrim, attached, transferred with effect from the 23rd May 1918.

Lieutenant (acting Captain) E. W. Bennett, attached, from acting Adjutant to retain, his acting rank while acting Captain (additional), from 23rd May 1918 to 20th June 1918.

Lieutenant (acting Captain) H. V. Bragg, attached, on ceasing to command a company to retain his acting rank while acting Captain (additional), from 20th June 1918 to 29th November 1918.

Lieutenant H. B. Kent, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 6th July 1918.

Major (acting Lieutenant-Colonel) C. de J. Luxmoore, relinquishes his acting rank on ceasing to command a battalion. Dated 29th November 1918.

Captain (acting Major) O. Masters relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 29th November 1918.

Lieutenant (acting Captain) F. L. Pettman, Indian Army Reserve of Officers, attached from commanding a company, retains his acting rank while acting Captain (additional). Dated 29th November 1918.

102nd King Edward's Own Grenadiers.

Lieutenant (acting Captain) G. Hales, Indian Army Reserve of Officers, attached, from acting Adjutant, retains his acting rank while acting Captain (additional), from 20th May 1918 and from acting Captain (additional), retains his acting rank while commanding a company, from 16th August 1918 to 8th September 1918, inclusive.

Lieutenant (acting Captain) W. C. Collinge, attached, from acting Adjutant, retains his acting rank while acting Captain (additional), from 31st August 1918 to 8th September 1918 inclusive; and while commanding a company, from 9th September 1918 and on ceasing to command a company retains his acting rank while acting Captain (additional), from 22nd September 1918 to 24th September 1918, inclusive; while commanding a company, from 25th September 1918 to 6th October 1918, inclusive; and while acting Captain (additional). Dated 7th October 1918.

Lieutenant G. Hales, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 7th October 1918.

Lieutenant (now Captain) E. R. S. Dods, M.C., to be acting Captain while commanding a company, from 8th April 1917 to 14th April 1917, inclusive.

Lieutenant A. R. Nicholson, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 30th April 1917 (one day).

104th Wellesley's Rifles.

Second Lieutenant A. C. Loch, Indian Army Reserve of Officers, attached (since deceased) to be acting Captain while commanding a company; from 8th January 1916 to 16th January 1916.

Lieutenant (now Captain) L. B. Syer, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company; from 14th February 1916 to 30th April 1916.

Lieutenant (now Captain) C. H. Courthope-Munroe, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company; from 14th February 1916 to 30th April 1916.

Lieutenant W. F. Q. Shuldhamp, attached, to be acting Captain while commanding a company, from 22nd July 1917 to 20th September 1917, inclusive, and retains his acting rank while Captain (additional), from 21st September 1917 to 5th November 1917, inclusive; 30th November 1917 to 17th December 1917, inclusive; and while commanding a company. Dated 18th December 1917.

Lieutenant W. F. Webb, attached, to be acting Captain (additional), from 22nd July 1917 to 20th September 1917, inclusive; from 2nd January 1918 to 28th July 1918, inclusive; and retains his acting rank while commanding a company. Dated 24th July 1918.

Lieutenant L. B. Jones, attached, to be acting Captain (additional), from 8th August 1918 to 28th September 1918.

(Army Department Notification No. 2253, dated the 26th December 1917 in so far as it relates to Lieutenant W. F. Q. Shuldhamp, attached, is cancelled).

Lieutenant E. F. Carroll, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 18th October 1918 to 6th November 1918.

Lieutenant (acting Captain) W. F. Webb, attached on ceasing to command a company, retains his acting rank while acting Captain (additional). Dated 28th September 1918.

Captain G. Stoddart to be acting Major while second-in-command of a battalion. Dated 21st November 1918.

Lieutenant (acting Captain) W. F. Webb, attached, to be acting Captain (additional); retains his acting rank while commanding a company. Dated 6th November 1918.

Lieutenant L. B. Jones, attached, to be acting Captain while commanding a company. Dated 21st November 1918.

Lieutenant (acting Captain) W. F. Q. Shuldhamp (attached), relinquishes his acting rank on ceasing to command a company. Dated 7th December 1918.

Lieutenant (acting Captain) C. S. Harper, Indian Army Reserve of Officers, attached, from acting Adjutant, retains his acting rank while commanding a company. Dated 22nd December 1918.

Lieutenant T. E. Pugh, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 21st November 1918.

106th Hazara Pioneers.

Lieutenant (acting Captain) E. R. Greer, attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 18th October 1918.

Lieutenant G. E. Fenwick-Clelland, attached, to be acting Captain (additional), from 31st October 1918 to 10th November 1918.

Lieutenant (acting Captain) E. R. Greer, attached, from commanding a company, retains his acting rank while acting Captain (additional), from 10th November 1918 to 5th January 1919, inclusive.

Lieutenant G. E. Fenwick-Clelland, attached, to be acting Captain while commanding a company. Dated 21st January 1919.

Lieutenant J. L. Woollam, attached, to be acting Captain (additional). Dated 21st January 1919.

108th Infantry.

Lieutenant (acting Captain) W. E. Jackson, attached, relinquishes his acting rank on ceasing to command a company. Dated 23rd May 1918.

Lieutenant (acting Captain) W. E. H. Talbot, 83rd Wallajahbad Light Infantry, attached, from acting Adjutant, retains his acting rank while commanding a company. Dated 22nd May 1918.

Lieutenant (acting Captain) D. M. Dowling, attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 24th May 1918.

Lieutenant N. D. G. O'Toole, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 7th June 1918 to 26th July 1918.

Lieutenant (acting Captain) C. W. Saunders, attached, from acting Adjutant, and to retain his acting rank while commanding a company. Dated 29th June 1918.

Lieutenant G. R. Entwistle, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 24th May 1918 to 9th June 1918, inclusive.

Lieutenant S. Davis, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 26th June 1918 to 1st September 1918.

Lieutenant F. T. Shields, attached, to be acting Captain while commanding a company. Dated 10th August 1918.

Lieutenant (acting Captain) D. M. Dowling, attached, on ceasing to be acting Adjutant, retains his acting rank while commanding a company. Dated 16th September 1918.

Lieutenant (acting Captain) C. W. Saunders, attached, on ceasing to command a company, retains his acting rank while acting Captain (additional), dated 1st September 1918 and from acting Captain (additional), retains his acting rank while commanding a company. Dated 19th October 1918.

Lieutenant S. Davis, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 3rd November 1918.

110th Makratta Light Infantry.

Lieutenant (now Captain) C. V. Heron-Jones, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company; from 27th December 1915 to 30th April 1916.

Lieutenant (now Captain) A. McFadyen, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 5th December 1915 to 28th February 1916.

112th Infantry.

Captain W. M. Logan-Home to be acting Major while second-in-command of a battalion. Dated 15th November 1918.

Lieutenant (acting Captain) C. D. McClumpha, Indian Army Reserve of Officers, attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 31st October 1918.

Lieutenant R. H. Finch, attached, to be acting Captain (additional). Dated 15th November 1918.

113th Infantry.

Captain S. L. Thompson to be acting Major while second-in-command of a battalion, from 8th May 1918 to 2nd June 1918.

Lieutenant (acting Captain) N. G. B. Kirwan, Indian Army Reserve of Officers, attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 23rd April 1918.

Lieutenant C. A. S. Templeton, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 7th May 1918 to 2nd June 1918.

Lieutenant (acting Captain) E. H. de C. Martin, 120th Rajputana Infantry, attached, on ceasing to be acting Adjutant to retain his acting rank while commanding a company, *vise* Lieutenant (acting Captain) E. Cameron, attached, transferred, with effect from the 13th May 1918.

Lieutenant (acting Captain) N. G. B. Kirwan, Indian Army Reserve of Officers, attached, on ceasing to command a company to retain his acting rank while acting Captain (additional), from 2nd June 1918 to 6th June 1918, inclusive.

Lieutenant W. R. Campbell, attached, to be acting Captain (additional), from 22nd June 1918 to 29th November 1918.

Lieutenant G. Briggs, attached, to be acting Captain (additional), dated 14th December 1918 and from acting Captain (additional), retains his acting rank while commanding a company. Dated 2nd January 1919.

Lieutenant W. B. Campbell, attached, to be acting Captain (additional). Dated 17th January 1919.

114th Mahrattas.

Lieutenant (acting Captain) H. G. Read from acting Captain (additional), retains his acting rank while commanding a company. Dated 13th August 1918.

Lieutenant H. L. Hill, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 28th August 1918 to 9th November 1918.

Lieutenant D. C. Walmsley, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 14th November 1918.

Lieutenant M. Henry, 117th Mahrattas, attached, to be acting Captain while commanding a company. Dated 11th November 1918.

Lieutenant P. J. V. Rippon, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 26th November 1918 to 7th December 1918, inclusive.

116th Mahrattas.

Lieutenant (acting Captain) C. B. Ford relinquishes his acting rank on ceasing to be acting Captain (additional). Dated 6th May 1918.

Lieutenant J. McBride, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 21st May 1918 to 30th May 1918, inclusive.

Lieutenant C. B. Ford to be acting Captain (additional). Dated 15th June 1918.

Captain C. B. Moses to be acting Major while second-in-command of a battalion, from 20th August 1918 to 2nd September 1918, inclusive.

Captain R. C. Eberhardie to be acting Major while second-in-command of a battalion. Dated 18th September 1918.

117th Mahrattas.

Lieutenant (now Captain) C. A. Forbes, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company; from 27th December 1915 to 5th February 1916.

119th Infantry (The Mooltan Regiment).

Lieutenant H. Parsons, Indian Army Reserve of Officers, attached (since retired), to be acting Captain while commanding a company, from 28th October 1915 to 21st November 1915.

Lieutenant (now Captain) E. C. Le. Patourel, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company; from 28th November 1915 to 5th December 1915; from 31st December 1915 to 18th January 1916, inclusive; to be acting Major while second-in-command of a battalion, from 18th January 1916 to 22nd February 1916, inclusive, and reverts to acting Captain while commanding a company, from 23rd February 1916 to 30th April 1916.

Second Lieutenant J. P. Wood, Indian Army Reserve of Officers, attached (since deceased), to be acting Captain while commanding a company, from 28th November 1915 to 24th December 1915.

Lieutenant (now Captain) E. H. Keeling, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 18th December 1915 to 30th April 1916.

Lieutenant T. F. Pearce, 120th Rajputana Infantry, attached, to be acting Captain while commanding a company; *vise* Major A. Boxwell, C.I.E., transferred with effect from the 23rd May 1918.

Lieutenant E. N. Marston, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, *vise* Captain J. H. L. Hindmarsh, 8th Rajput, transferred with effect from the 23rd May 1918.

Lieutenant L. B. S. Smith, attached, to be acting Captain while commanding a company.
Dated 15th October 1918.

130th Rajputana Infantry.

Lieutenant W. C. Galloway, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 24th December 1915 to 30th April 1916.

Second Lieutenant M. Morham, Indian Army Reserve of Officers, attached (since deceased), to be acting Captain while commanding a company, from 1st January 1916 to 7th March 1916.

Lieutenant H. H. Rich, attached, to be acting Captain while commanding a company, from 7th March 1916 to 30th April 1916.

Lieutenant L. V. Hoyne-Fox (since deceased), to be acting Captain while commanding a company, from 1st April 1916 to 30th April 1916.

122nd Rajputana Infantry.

Lieutenant (acting Captain) M. P. O'Leary, Indian Army Reserve of Officers, attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 20th May 1918.

Lieutenant T. C. Livingston, 119th Infantry (The Mooltan Regiment), attached, to be acting Captain (additional). Dated 20th May 1918.

126th Baluchistan Infantry.

Lieutenant (acting Captain) H. G. Paton relinquishes his acting rank on ceasing to be acting Captain (additional). Dated 29th May 1918.

Major C. A. James to be acting Lieutenant-Colonel while commanding a battalion, from 21st January 1918 to 28th January 1918, inclusive.

Captain A. L. Johnston to be acting Major while second-in-command of a battalion, from 21st January 1918 to 28th January 1918, inclusive.

Lieutenant (acting Captain) J. F. Kalberer, Indian Army Reserve of Officers, attached, on ceasing to command a company to retain his acting rank while acting Captain (additional). Dated 1st June 1918.

Captain I. E. B. Weir to be acting Major while second-in-command of a battalion, from 9th June 1918 to 8th December 1918.

Lieutenant J. Portas, attached, to be acting Captain while commanding a company, from 10th June 1918 to 1st July 1918, inclusive.

Lieutenant (acting Captain) J. F. Kalberer, Indian Army Reserve of Officers, attached, from acting Captain (additional), retains his acting rank while commanding a company, from 22nd July 1918 to 5th August 1918, inclusive; and while acting Captain (additional). Dated 6th August 1918.

Lieutenant J. Portas, attached, to be acting Captain while commanding a company. Dated 21st August 1918.

Lieutenant (acting Captain) J. F. Kalberer, Indian Army Reserve of Officers, attached, from acting Captain (additional) retains his acting rank while commanding a company, from 31st August 1918 to 3rd September 1918, inclusive; and while acting Captain (additional). Dated 4th September 1918.

Captain A. L. Johnston to be acting Major while second-in-command of a battalion. Dated 23rd December 1918.

Lieutenant (acting Captain) J. H. C. Wooldridge, attached, relinquishes his acting rank on ceasing to command a company. Dated 8th January 1919.

Lieutenant (acting Captain) J. F. Kalberer, Indian Army Reserve of Officers, attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 8th January 1919.

Lieutenant A. T. T. Baker to be acting Captain (additional). Dated 23rd January 1919.

128th Pioneers.

Lieutenant (acting Captain) E. N. Goddard, 107th Pioneers, attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 19th May 1918.

Lieutenant E. W. Tyson, attached, to be acting Captain (additional), from 10th May 1918 to 29th July 1918.

Lieutenant T. H. Boss, attached, to be acting Captain (additional). Dated 13th August 1918.

133rd Regiment.

Lieutenant (acting Captain) C. T. Brett relinquishes his acting rank of Captain on ceasing to hold the appointment of Adjutant. Dated 15th March 1919.

Lieutenant C. R. B. Murray to be acting Major while second-in-command of a battalion. Dated 31st August 1918.

Lieutenant P. G. Pettifer to be acting Captain while commanding a company. Dated 18th August 1918.

Lieutenant A. Thomson to be acting Captain while commanding a company. Dated 28th August 1918.

Lieutenant L. Pertwee to be acting Captain while commanding a company. Dated 19th October 1918.

Lieutenant C. T. Brett to be acting Captain (with pay and allowances as for a Lieutenant), while performing the duties of Adjutant. Dated 9th October 1918.

Lieutenant F. G. Pettifer to be acting Major while second-in-command of a battalion. Dated 3rd December 1918, vice Lieutenant C. R. B. Murray, vacated with effect from the 18th November 1918.

180th Indian Infantry.

Captain S. V. G. Burroughs, from 4th Prince Albert Victor's Rajputs, to be acting Lieutenant-Colonel while commanding a battalion, from 19th May 1918 to 3rd June 1918, inclusive; and to revert to acting rank of Major while second-in-command of a battalion. Dated 4th June 1918.

Major A. J. Orchard from 5th Rajputs to be acting Lieutenant-Colonel while commanding a battalion. Dated 5th June 1918.

Captain E. H. Thirkell-White, Indian Army Reserve of Officers, from attached 2nd Queen Victoria's Own Rajput Light Infantry, to be acting Major while second-in-command of a battalion, from 19th May 1918 to 3rd June 1918, inclusive.

Lieutenant (acting Captain) J. V. Davys from attached 18th Rajputs (The Shekhawati Regiment), to retain his acting rank while commanding a company. Dated 19th May 1918.

Lieutenant (acting Captain) O. S. Chaudler from attached 8th Rajputs to retain his acting rank while commanding a company. Dated 19th May 1918.

Second Lieutenant N. E. Oliver, attached to be acting Captain (additional). Dated 10th June 1918.

Major V. K. Birch from 29th Lancers (Deccan Horse), to be acting Lieutenant-Colonel while commanding a battalion. Dated 22nd May 1918.

Lieutenant D. H. Barnes, Indian Army Reserve of Officers, from attached 67th Punjabis, to be acting Captain while commanding a company. Dated 24th May 1918.

Lieutenant (acting Captain) T. P. M. O'Callaghan, Indian Army Reserve of Officers, from attached 6th Jat Light Infantry, to retain his acting rank while commanding a company. Dated 22nd May 1918.

Lieutenant C. D. Wheeler, Indian Army Reserve of Officers, from attached 113th Infantry to be acting Captain (additional), from 28th May 1918 to 28th May 1918, inclusive.

Lieutenant L. G. Mathews from attached 9th (Delhi) Infantry to be acting Captain (additional), from 29th May 1918 to 21st June 1918, inclusive.

Lieutenant (acting Captain) W. G. H. Templeton, Indian Army Reserve of Officers, from attached 43rd Erinpura Regiment, to be acting Lieutenant-Colonel while commanding a battalion, from 22nd May 1918 to 30th May 1918, inclusive; and to revert to acting Major while second-in-command. Dated 31st May 1918.

Major (acting Lieutenant-Colonel) H. J. H. Trueman from 43rd Erinpura Regiment to retain his acting rank while commanding a battalion. Dated 31st May 1918.

Lieutenant (acting Captain) C. B. Seagrim from attached 90th Deccan Infantry to be acting Major while second-in-command of a battalion, from 22nd May 1918 to 30th May 1918, inclusive; and reverts to acting Captain while commanding a company. Dated 31st May 1918.

Lieutenant H. P. Cinramond, M.C., from attached 43rd Erinpura Regiment, to be acting Captain while commanding a company, from 22nd May 1918 to 30th May 1918, inclusive; and to retain his acting rank while acting Captain (additional). Dated 31st May 1918.

Lieutenant (acting Captain) H. A. Oatis, from attached 48th Deoli Regiment, to retain his acting rank while commanding a company. Dated 22nd May 1918.

Lieutenant E. C. G. Pelham-Clay, Indian Army Reserve of Officers, from attached 42nd Deoli Regiment to be acting Captain while acting Captain (additional), from 22nd May 1918 to 30th May 1918, inclusive.

151st Indian Infantry.

Major C. R. Lyall from 56th Sikhs to be acting Lieutenant-Colonel while commanding a battalion, from 18th May 1918 to 21st May 1918, inclusive.

Major A. D. Strong, D.S.O., from 10th Duke of Cambridge's Own Lancers (Hodson's Horse) to be acting Lieutenant-Colonel while commanding a battalion. Dated 22nd May 1918.

Captain M. Wase from 14th King George's Own Ferozepore Sikhs, to be acting Major while second-in-command of a battalion, from 15th May 1918 to 21st May 1918, inclusive.

Lieutenant (acting Captain) K. H. Preston, Indian Army Reserve of Officers, from attached 45th Rattray's Sikhs, and to retain his acting rank while commanding a company. Dated 15th May 1918.

Lieutenant (acting Captain) H. C. S. Heath from attached 52nd Sikhs (Frontier Force) and to retain his acting rank while commanding a company. Dated 15th May 1918.

Second Lieutenant C. Eastmead from attached 45th Rattray's Sikhs to be acting Captain while commanding a company. Dated 15th May 1918, and to retain his acting rank while acting Captain (additional). Dated 22nd May 1918.

Second Lieutenant R. I. Pattinson, Indian Army Reserve of Officers, from attached 14th King George's Own Ferozepore Sikhs, to be acting Captain (additional), from 15th May 1918 to 21st May 1918, inclusive.

152nd Punjabis.

Major B. C. Penton from 25th Punjabis to be acting Lieutenant-Colonel while commanding a battalion. Dated 24th May 1918.

Captain L. B. Measum from 25th Punjabis to be acting Major while second-in-command of a battalion. Dated 24th May 1918.

Lieutenant (acting Captain) H. B. Briggs, from 31st Punjabis, and to retain his acting rank while commanding a company. Dated 24th May 1918.

Lieutenant (acting Captain) C. L. Sevenoaks from 24th Punjabis, from acting Adjutant and to retain his acting rank while commanding a company. Dated 24th May 1918.

Lieutenant C. E. O. Ansell from 8th Cavalry, to be acting Captain while commanding a company. Dated 24th May 1918.

Lieutenant A. I. Aymer, Indian Army Reserve of Officers, from attached 24th Punjabis, to be acting Captain (additional). Dated 24th May 1918.

153rd Punjabis.

Lieutenant A. G. Lester-Garland from attached 82nd Punjabis, to be acting Lieutenant-Colonel while commanding a battalion, from 18th May 1918 to 7th June 1918, inclusive.

Major C. McG. Withers, from 87th Punjabis to be acting Lieutenant-Colonel while commanding a battalion. Dated 8th June 1918.

Lieutenant C. R. Jessop, from attached 67th Punjabis, to be acting Major while second-in-command of a battalion, from 18th May 1918 to 7th June 1918, inclusive; and to revert to acting Captain while commanding a company. Dated 8th June 1918.

Lieutenant A. G. Lester-Garland, attached, to be acting Major while second-in-command of a battalion, from 8th June 1918 to 15th June 1918, inclusive; and to revert to acting Captain while commanding a company. Dated 16th June 1918.

Lieutenant (acting Captain) O. D. Sutcliffe, from attached 87th Punjabis, to retain his acting rank while commanding a company. Dated 18th May 1918.

Lieutenant J. S. Hanob, Indian Army Reserve of Officers, from attached 89th Punjabis, to be acting Captain while commanding a company, from 18th May 1918 to 15th June 1918, inclusive; and to retain his acting rank while acting Captain (additional). Dated 16th June 1918.

Second Lieutenant C. E. Morton, from attached 89th Punjabis, to be acting Captain while commanding a company, from 19th May 1918 to 7th June 1918, inclusive.

Second Lieutenant R. W. M. Hay, Indian Army Reserve of Officers, from attached 82nd Punjabis, to be acting Captain (additional), from 8th June 1918 to 15th June 1918, inclusive.

154th Indian Infantry.

Lieutenant L. J. Clapp, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 18th May 1918 to 24th May 1918, inclusive.

Captain J. H. L. Hindmarsh, 8th Rajputs, from attached 119th Infantry (The Mooltan Regiment) to be acting Lieutenant-Colonel while commanding a battalion. Dated 24th May 1918.

Lieutenant (acting Captain) D. M. Turner, Indian Army Reserve of Officers, from attached 108th Infantry, to be acting Major while second-in-command of a battalion. Dated 24th May 1918.

Lieutenant (acting Captain) D. C. Anderson, from attached 122nd Rajputana Infantry, to retain his acting rank while commanding a company. Dated 31st May 1918.

Lieutenant D. R. Merchant, Indian Army Reserve of Officers, from attached 122nd Rajputana Infantry, to be acting Captain while commanding a company. Dated 24th May 1918.

Lieutenant C. F. Buser, attached, to be acting Captain while commanding a company. Dated 2nd June 1918.

Lieutenant (acting Captain) E. Cameron, from attached 113th Infantry, to be acting Lieutenant-Colonel while commanding a battalion, from 14th May 1918 to 24th May 1918, inclusive; and to revert to acting Major while second-in-command of a battalion. Dated 25th May 1918.

Major H. J. H. Dawson, from 82nd Punjabis, to be acting Lieutenant-Colonel while commanding a battalion. Dated 25th May 1918.

Lieutenant E. S. G. Fricker, Indian Army Reserve of Officers, from attached 113th Infantry, to be acting Major while second-in-command of a battalion, from 14th May 1918 to 24th May 1918; and to revert to acting Captain while commanding a company. Dated 25th May 1918.

Lieutenant C. D. Wheeler, Indian Army Reserve of Officers, from attached 113th Infantry, to be acting Captain while commanding a company, from 14th May 1918 to 24th May 1918, inclusive.

Lieutenant H. E. H. Lynch, attached, to be acting Captain (additional). Dated 2nd June 1918.

186th Indian Pioneers

Major T. B. Skinner, from 84th Pioneers, to be acting Lieutenant-Colonel while commanding a battalion, from 19th May 1918 to 26th May 1918, inclusive.

Captain F. D. Leslie, from 48th Pioneers, to be acting Major while second-in-command of a battalion. Dated 19th May 1918 (one day).

Captain S. G. G. Frazer, from 81st Pioneers, to be acting Major while second-in-command of a battalion, from 20th May 1918 to 26th May 1918, inclusive.

Second Lieutenant H. P. Knowles, Indian Army Reserve of Officers, from 32nd Sikh Pioneers, attached, to be acting Captain (additional), from 20th May 1918 to 9th June 1918, inclusive.

Lieutenant L. F. M. Blake, Indian Army Reserve of Officers, from 48th Pioneers, attached, to be acting Captain (additional). Dated 10th June 1918.

186th Indian Infantry

Captain E. G. P. Phythian-Adams, from 80th Carnatic Infantry, to be acting Lieutenant-Colonel while commanding a battalion. Dated 26th May 1918.

Lieutenant (acting Captain) T. S. Coanor, from 78rd Carnatic Infantry, from commanding a company, to be acting Major while second-in-command of a battalion. Dated 26th May 1918.

Lieutenant (acting Captain) E. A. Sitzler, Indian Army Reserve of Officers, attached, from 79th Carnatic Infantry, retains his acting rank while commanding a company. Dated 1st June 1918.

Lieutenant (acting Captain) J. A. Robinson, attached, from 88rd Wallajahbad Light Infantry, and to retain his acting rank while commanding a company. Dated 1st June 1918.

Lieutenant T. R. Robb, from 88th Carnatic Infantry, to be acting Captain while commanding a company. Dated 9th June 1918.

Lieutenant D. M. Williams, attached, from 73rd Carnatic Infantry, to be acting Captain (additional). Dated 1st June 1918.

2nd King Edward's Own Gurkha Rifles (The Surmoor Rifles)

Lieutenant K. H. Coxe, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 28th July 1917 to 9th December 1917, inclusive; and to retain his acting rank while acting Captain (additional), from 9th December 1917 to 11th January 1918, inclusive.

Lieutenant K. H. Coxe, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 22nd March 1918.

Lieutenant (acting Captain) M. R. K. Jerram, M.C., Indian Army Reserve of Officers, attached, from commanding a company, to retain his acting rank while acting Captain (additional), from 20th July 1917 to 28th July 1917, inclusive; while commanding a company, from 28th July 1917 to 31st October 1917, inclusive.

Lieutenant M. R. K. Jerram, M.C., Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 25th December 1917.

Lieutenant C. A. Snow, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 13th August 1917 to 9th December 1917, inclusive.

Lieutenant C. A. Snow, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 2nd January 1918 to 26th January 1918, inclusive; to retain his acting rank while commanding a company, from 27th January 1918 to 6th March 1918, inclusive; and while acting Captain (additional). Dated 7th March 1918.

Captain A. D. Smith, M.C., to be acting Major while second-in-command of a battalion. Dated 22nd January 1918.

Lieutenant (acting Captain) C. G. Toogood, D.S.O., attached, from commanding a company, to retain his acting rank while acting Captain (additional), from 27th January 1918 to 6th March 1918, inclusive.

(Army Department Notifications No. 1539, dated the 14th September 1917, and No. 376, dated the 22nd February 1918, in so far as they relate to Lieutenants M. R. K. Jerram, M.C., Indian Army Reserve of Officers, and K. H. Cox, Indian Army Reserve of Officers, attached, are cancelled.)

Lieutenant (acting Captain) J. S. Lloyd, attached, relinquishes his acting rank on ceasing to command a company. Dated 22nd July 1918.

Lieutenant R. D. H. Bucknall, attached, to be acting Captain (additional). Dated 6th August 1918.

Lieutenant C. G. Toogood, D.S.O., attached, to be acting Captain (additional). Dated 28th September 1918.

Lieutenant A. E. Warhurst, attached, to be acting Captain while commanding a company. Dated 23rd October 1918.

Lieutenant J. H. Smith, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 28th October 1918 to 11th November 1918.

Lieutenant (acting Captain) A. E. Warhurst, attached, from commanding a company, retains his acting rank while acting Captain (additional). Dated 23rd November 1918.

Lieutenant (acting Captain) C. A. Snow, Indian Army Reserve of Officers, attached, from acting Captain (additional), retains his acting rank while commanding a company, vice Lieutenant (acting Captain) M. R. K. Jerram, M.C., Indian Army Reserve of Officers, attached, transferred with effect from the 23rd May 1918.

Second Lieutenant B. S. Mould, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 23rd May 1918 to 28th May 1918, inclusive.

Lieutenant R. D. H. Bucknall, attached, to be acting Captain (additional), from 13th June 1918 to 22nd June 1918, inclusive.

Lieutenant H. J. Thomson, attached, to be acting Captain (additional), from 8th July 1918 to 21st July 1918, inclusive, and retains his acting rank while commanding a company, from 22nd July 1918 to 8th October 1918, inclusive.

Lieutenant R. D. H. Bucknall, attached, to be acting Captain while commanding a company. Dated 8th December 1918.

3rd Queen Alexandra's Own Gurkha Rifles.

Lieutenant (acting Captain) L. Monier-Williams, attached, from acting Adjutant and to retain his acting rank while commanding a company, vice Major C. A. B. Hamilton, transferred with effect from the 23rd May 1918 to 11th June 1918, inclusive.

Lieutenant T. W. Oliver, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 23rd May 1918 to 11th July 1918.

Lieutenant J. R. Dodd, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, vice Lieutenant (acting Captain) C. le G. Poingdestre, Indian Army Reserve of Officers, attached, transferred with effect from the 8th July 1918 to 10th July 1918, inclusive.

Lieutenant D. Gibby, attached, to be acting Captain while commanding a company, from 26th July 1918 to 21st September 1918, inclusive.

Lieutenant V. W. Corbett, attached, to be acting Captain (additional), from 26th July 1918 to 4th August 1918, inclusive.

Lieutenant L. Monier-Williams, attached, to be acting Captain while commanding a company, from 27th June 1918 to 4th August 1918, inclusive; and retains his acting rank while acting Captain (additional). Dated 5th August 1918 and from acting Captain (additional) retains his acting rank while commanding a company. Dated 28th September 1918.

Lieutenant A. J. Pake, attached, to be acting Captain (additional). Dated 6th October 1918, and from acting Captain (additional) retains his acting rank while commanding a company. Dated 17th October 1918.

Lieutenant V. W. Corbett, attached, to be acting Captain (additional). Dated 17th October 1918.

4th Gurkha Rifles.

Lieutenant C. T. Tirebuck, attached, to be acting Captain (additional). Dated 23rd May 1918.

Lieutenant (acting Captain) E. N. Harris, attached, from acting Captain (additional) and to retain his acting rank while commanding a company. Dated 14th May 1918; while acting Captain (additional). Dated 17th May 1918; and while commanding a company, vice Lieutenant (acting Captain) N. Burgen, attached, transferred with effect from the 28th May 1918.

Captain (acting Major) A. M. Arnott relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 18th July 1918.

Lieutenant N. Burgen, attached, to be acting Captain while commanding a company. Dated 18th May 1918.

Captain L. H. Brunlees to be acting Major while second-in-command of a battalion. Dated 27th July 1918.

Lieutenant (acting Captain) E. N. Harris, attached, on ceasing to command a company to retain his acting rank while acting Captain (additional). Dated 11th July 1918.

Lieutenant (acting Captain) C. T. Threbeck, attached, relinquishes his acting rank on ceasing to be acting Captain (additional). Dated 11th July 1918.

Lieutenant W. Bunn, attached, to be acting Captain while commanding a company. Dated 28th July 1918.

Temporary Major (now Major acting Lieutenant-Colonel) H. St. G. Scott, D.S.O., to be acting Lieutenant-Colonel while commanding a battalion. Dated 9th March 1917.

Captain E. C. Lentaigne, D.S.O., to be acting Major while second-in-command of a battalion. Dated 9th March 1917 (one day).

Lieutenant L. H. Brunlees to be acting Major while second-in-command of a battalion. Dated 10th March 1917.

Second Lieutenant W. R. W. Weallens to be acting Captain while commanding a company. Dated 10th March 1917.

(Army Department Notification No. 1338, dated 17th August 1917, where it relates to Temporary Major (acting Major) H. St. G. S. Scott, D.S.O., to be acting Lieutenant-Colonel while commanding a battalion, Lieutenant L. H. Brunlees to be acting Major while second-in-command of a battalion and Second Lieutenant W. R. W. Weallens to be acting Captain while commanding a company, from 24th March 1917, respectively, is canceled).

Captain (acting Major) L. H. Brunlees relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 21st September 1918.

Captain H. E. W. Bell-Kingsley, D.S.O., to be acting Major while second-in-command of a battalion. Dated 6th October 1918.

5th Gurkha Rifles (Frontier Force).

Lieutenant (acting Captain) P. E. Cayley, Indian Army Reserve of Officers, attached, from acting Captain (additional) and to retain his acting rank while commanding a company, from 4th May 1918 to 18th August 1918.

Lieutenant C. M. H. Wingfield, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles), attached, to be acting Captain while commanding a company, vice Lieutenant (acting Captain) W. R. Ransford, Indian Army Reserve of Officers, attached, transferred with effect from the 18th May 1918.

Captain H. D. H. J. Nepean, D.S.O. to be acting Major while second-in-command of a battalion, vice Major F. L. S. Brett, transferred with effect from the 18th May 1918 to 17th December 1918.

Lieutenant (acting Captain) C. S. Baker, attached, from acting Adjutant and to retain his acting rank while commanding a company. Dated 18th May 1918.

Lieutenant K. J. Macintosh, M.C., attached, to be acting Captain (additional). Dated 18th May 1918.

Lieutenant W. R. Watt, M.C., attached, to be acting Captain while commanding a company. Dated 6th July 1918.

Lieutenant (acting Captain) K. J. Macintosh, M.C., attached, from acting Captain (additional), retains his acting rank while commanding a company, from 18th August 1918 to 30th August 1918, inclusive, and while acting Captain (additional). Dated 31st August 1918.

Lieutenant (acting Captain) C. S. Baker, attached from acting Adjutant retains his acting rank while commanding a company. Dated 8th October 1918.

Lieutenant A. P. Q. Thomson, attached, to be acting Captain (additional), from 8th October 1918 to 13th December 1918.

Lieutenant (acting Captain) C. S. Baker, attached, from commanding a company, retains his acting rank while acting Captain (additional), from 16th December 1918 to 16th December 1918, inclusive.

Captain E. J. Ross, 8th Gurkha Rifles, attached, to be acting Major while second-in-command of a battalion, from 1st January 1919 to 16th January 1919.

Lieutenant (acting Captain) C. M. H. Wingfield, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles), attached, from commanding a company, retains his acting rank while acting Captain (additional). Dated 17th December 1918.

Lieutenant E. D. Pryor, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 15th September 1918.

Lieutenant (acting Captain) T. H. Denny, attached, relinquishes his acting rank on ceasing to be acting Captain (additional). Dated 14th May 1918.

Lieutenant T. H. Denny, attached, to be acting Captain (additional), from 18th May 1918 to 17th June 1918, inclusive.

Lieutenant (acting Captain) A. C. Gladstone, Indian Army Reserve of Officers, attached, on ceasing to command a company to retain his acting rank while acting Captain (additional), from 14th May 1918 to 17th May 1918, inclusive, while commanding a company, from 18th May 1918 to 17th June 1918, inclusive, and while acting Captain (additional). Dated 18th June 1918.

Captain A. Neville-Rulfe to be acting Major while second-in-command of a battalion till Major G. P. Sanders, transferred with effect from the 18th May 1918.

Lieutenant R. N. D. Broad, attached, to be acting Captain while commanding a company, from 3rd July 1918 to 1st October 1918.

Lieutenant (acting Captain) A. C. Gladstone, Indian Army Reserve of Officers, attached from acting Captain (additional), retains his acting rank while commanding a company, from 1st October 1918 to 17th January 1919.

Lieutenant J. C. March, Indian Army Reserve of Officers, attached, to be acting Captain (additional), dated 16th October 1918, and from acting Captain (additional) retains his acting rank while commanding a company. Dated 3rd January 1919.

Lieutenant C. W. Cousins, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 18th January 1919.

6th Gurkha Rifles.

Lieutenant (acting Captain) C. G. Crawford, Indian Army Reserve of Officers, attached, from acting Captain (additional) retains his acting rank while commanding a company. Dated 18th May 1918.

Major (acting Lieutenant-Colonel) B. A. McH. Rice relinquishes his acting rank on ceasing to command a battalion. Dated 11th June 1918.

Lieutenant C. S. J. Berkeley, attached, to be acting Captain (additional), from 2nd June 1918 to 12th June 1918.

Lieutenant (acting Captain) C. G. Crawford, Indian Army Reserve of Officers, attached, on ceasing to command a company, to retain his acting rank while acting Captain (additional), from 12th June 1918 to 15th June 1918, inclusive.

Lieutenant (acting Captain) H. T. A. McKeog, Indian Army Reserve of Officers, attached from commanding a company and to retain his acting rank while acting Captain (additional). Dated 16th June 1918.

Lieutenant N. N. Hearsey, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 1st July 1918.

Lieutenant (acting Captain) H. T. A. McKeog, Indian Army Reserve of Officers, from acting Captain (additional) retains his acting rank while commanding a company. Dated 3rd October 1918.

Lieutenant C. S. J. Berkeley, attached, to be acting Captain (additional), from 18th October 1918 to 23rd November 1918.

Lieutenant E. Castells, attached, to be acting Captain (additional), from 8th December 1918 to 23rd December 1918, inclusive.

Lieutenant R. M. S. Barton, Indian Army Reserve of Officers, attached to be acting Captain while commanding a company, from 21st October 1917 to 6th November 1917, inclusive, and retains his acting rank while acting Captain (additional), from 7th November 1917 to 28th November 1917, inclusive.

Lieutenant R. M. S. Barton, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 3rd January 1918 to 22nd January 1918, inclusive.

Lieutenant N. B. Hart, Indian Army Reserve of Officers, attached, to be acting Captain (additional), from 14th December 1917 to 22nd January 1918, inclusive, and from 7th February 1918.

(Army Department Notification No. 1017, dated the 17th May 1918, in so far as it relates to Lieutenant R. M. S. Barton, Indian Army Reserve of Officers and N. B. Hart, Indian Army Reserve of Officers, is cancelled.)

7th Gurkha Rifles.

Lieutenant (acting Captain) H. St. J. Carruthers, attached, from acting Captain (additional) retains his acting rank while commanding a company. Dated 8th March 1918.

Lieutenant G. D. Taylor, attached, to be acting Captain while commanding a company. Dated 23rd March 1918.

Lieutenant A. V. A. Mercer, attached, to be acting Captain (additional). Dated 29th March 1918.

Lieutenant (acting Captain) G. D. Taylor, attached, from commanding a company retains his acting rank while acting Captain (additional). Dated 1st April 1918.

Lieutenant (acting Captain) S. Clemence, attached, from acting Adjutant, retains his acting rank while commanding a company. Dated 16th April 1918.

Lieutenant (acting Captain) G. D. Taylor, attached, from acting Captain (additional) retains his acting rank while commanding a company. Dated 23rd May 1918.

Lieutenant (acting Captain) A. V. A. Mercer, attached, from acting Adjutant retains his acting rank while acting Captain (additional), from 23rd May 1918 to 18th June 1918.

Lieutenant D. R. O. Hill, attached, to be acting Captain (additional), from 27th June 1918 to 1st September 1918.

Lieutenant V. H. Bentham, attached, to be acting Captain (additional), from 16th September 1918 to 27th September 1918.

Lieutenant (acting Captain) G. D. Taylor, attached, on ceasing to command a company, retains his acting rank while acting Captain (additional), from 27th September 1918 to 29th September 1918, inclusive.

Lieutenant (acting Captain) N. N. Hearsey, Indian Army Reserve of Officers, attached, retains his acting rank while commanding a company, on transfer from 6th Gurkha Rifles. Dated 27th September 1918.

Lieutenant T. H. Denny, attached, to be acting Captain (additional). Dated 15th October 1918 and from acting Captain (additional), retains his acting rank while commanding a company. Dated 21st October 1918.

Lieutenant G. D. Taylor, attached, to be acting Captain (additional); from 6th November 1918 to 10th November 1918.

Lieutenant D. R. O. Hill, attached, to be acting Captain while acting Captain (additional), from 6th December 1918 to 19th December 1918, inclusive.

Lieutenant (acting Captain) T. H. Denny, attached, from commanding a company, retains his acting rank while acting Captain (additional). Dated 20th November 1918.

Lieutenant W. H. Vetch, attached, to be acting Captain (additional). Dated 4th January 1919.

Lieutenant G. L. Taylor, attached, to be acting Captain while commanding a company. Dated 5th March 1919, vice Captain B. G. White, vacated with effect from the 15th February 1919.

9th Gurkha Rifles.

Lieutenant R. C. Mannock, attached, to be acting Captain while commanding a company from 7th June 1918 to 24th August 1918, inclusive.

Lieutenant (acting Captain) R. H. B. Wilson relinquishes his acting rank on ceasing to command a company. Dated 3rd July 1918.

Lieutenant R. H. B. Wilson to be acting Captain while commanding a company. Dated 18th July 1918.

Captain H. de L. Penfold to be acting Major while second-in-command of a battalion. Dated 3rd September 1918.

Lieutenant O. J. Pryor, attached, to be acting Captain while commanding a company. Dated 3rd September 1918.

Lieutenant (acting Captain) C. M. Pickthall, Indian Army Reserve of Officers, attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 1st October 1918.

Lieutenant (acting Captain) O. J. Prior, attached, from commanding a company, retains his acting rank while acting Captain (additional), from 1st October 1918 to 5th January 1919.

10th Gurkha Rifles.

Lieutenant (acting Captain) E. R. L. Wynne, attached, from acting Captain (additional), retains his acting rank while commanding a company. Dated 25th May 1914.

Lieutenant D. J. Mc George, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 25th May 1918.

Lieutenant J. W. Laughton, attached, to be acting Captain while commanding a company. Dated 11th November 1918.

11th Gurkha Rifles.

Major G. P. Sanders, from 5th Gurkha Rifles (Frontier Force), to be acting Lieutenant-Colonel while commanding a battalion, from 18th May 1918 to 2nd June 1918, inclusive.

Major A. T. Johnson, from 1st King George's Own Gurkha Rifles (The Malau Regt.), to be acting Lieutenant-Colonel while commanding a battalion. Dated 3rd June 1918.

Lieutenant (acting Captain) W. R. Ransford, Indian Army Reserve of Officers, from attached 5th Gurkha Rifles (Frontier Force), to retain his acting rank while commanding a company. Dated 18th May 1918.

Lieutenant J. C. R. V. Leir, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 18th May 1918 to 29th May 1918, inclusive; and from 30th June 1918.

Lieutenant J. C. K. Swan, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 18th May 1918 to 29th June 1918, inclusive; and retains his acting rank while acting Captain (additional). Dated 30th June 1918.

Major C. A. B. Hamilton, from 3rd Queen Alexandra's Own Gurkha Rifles, to be acting Lieutenant-Colonel while commanding a battalion, from 23rd May 1918 to 6th June 1918 inclusive.

Major R. G. T. Gatherer, from 10th Gurkha Rifles to be acting Lieutenant-Colonel while commanding a battalion. Dated 7th June 1918.

Lieutenant (acting Captain) N. Borgar, from attached 4th Gurkha Rifles to be acting Major while second-in-command of a battalion, from 23rd May 1918 to 6th June 1918, inclusive; and to revert to acting Captain while commanding a company, from 7th June 1918 to 5th July 1918, inclusive.

Lieutenant (acting Captain) N. Borgar, attached, to be acting Major while second-in-command of a battalion. Dated 6th July 1918.

Lieutenant (acting Captain) M. R. K. Jerram, M.C., Indian Army Reserve of Officers, from attached 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles) to retain his acting rank while commanding a company. Dated 23rd May 1918.

Lieutenant (acting Captain) H. St. J. Carruthers, from attached 7th Gurkha Rifles to retain his acting rank while commanding a company, from 23rd May 1918 to 3rd June 1918, inclusive, and from 1st June 1918 to 28th June 1918, inclusive.

Lieutenant D. L. Duncan, from attached 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles), to be acting Captain while commanding a company. Dated 23rd May 1918.

Lieutenant A. T. Davies, Indian Army Reserve of Officers, from attached 4th Gurkha Rifles, to be acting Captain (additional). Dated 23rd May 1918.

Captain D. S. Orchard from 39th Garhwal Rifles to be acting Lieutenant-Colonel while commanding a battalion, from 25th May 1918 to 3rd June 1918, inclusive; and to be acting Major while second-in-command of a battalion. Dated 4th June 1918.

Major J. D. Grant, V.C., from 8th Gurkha Rifles, to be acting Lieutenant-Colonel while commanding a battalion. Dated 4th June 1918.

Captain R. D. Dent from 3rd Queen Alexandra's Own Gurkha Rifles, to be acting Major while second-in-command of a battalion, from 25th May 1918 to 3rd June 1918, inclusive.

Lieutenant C. W. F. Scott, from 9th Gurkha Rifles, to be acting Captain while commanding a company, from 25th May 1918 to 6th July 1918, inclusive, and to retain his acting rank while acting Captain (additional). Dated 7th July 1918.

Lieutenant R. H. Columbine, from attached 39th Garhwal Rifles, to be acting Captain while commanding a company. Dated 22nd July 1918.

Supply and Transport Corps.

Second Lieutenant A. Platts, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 19th February 1918 to 31st March 1918, inclusive.

Lieutenant C. E. Simmons, Indian Army Reserve of Officers attached to be acting Captain while commanding a company. Dated 12th April 1918.

Lieutenant C. G. Peteman, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 2nd January 1918 to 2nd February 1918, inclusive.

Lieutenant F. W. G. Keatinge, Indian Army Reserve of Officers, M.C., attached, to be, acting Captain while commanding a company, from 18th February 1918 to 1st March 1918 inclusive.

Lieutenant H. J. Fraser, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 19th February 1918.

Lieutenant E. M. Ashton, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 17th March 1918.

Lieutenant C. B. Wilson, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 4th April 1918.

Lieutenant W. S. Duke, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 20th April 1918.

Second Lieutenant F. G. A. Hill, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 26th June 1918 to 15th July 1918, inclusive.

Lieutenant J. A. Hewer, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 3rd August 1918.

Lieutenant S. H. Warcup, Army Service Corps, attached, to be acting Captain while commanding a company, from 20th April 1918 to 6th June 1918 inclusive.

Lieutenant V. S. Smith, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 2nd June 1918.

Lieutenant W. C. Spowart, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 1st August 1918.

Lieutenant L. S. Fortescue, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 15th May 1918.

Lieutenant C. E. H. Coles, Indian Army Reserve of Officers, attached to be acting Captain while commanding a company. Dated 20th August 1918.

Lieutenant A. S. Cattell, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 17th October 1918.

Lieutenant P. M. J. Feilmann, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 15th October 1918.

Lieutenant V. C. W. Unger, Indian Army Reserve of Officers, attached to be acting Captain while commanding a company, from 1st August 1918 to 27th September 1918, inclusive.

(Army Department Notification No. 1488, dated the 5th July 1918 in so far as it relates to Lieutenant C. B. Wilson, Indian Army Reserve of Officers, attached, is cancelled.)

Lieutenant (acting Captain) O. F. T. E. Abrahall, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 20th March 1918.

Lieutenant (acting Captain) R. S. Thomson, Indian Army Reserve of Officers relinquishes his acting rank on ceasing to command a company. Dated 3rd June 1918.

Lieutenant M. T. Scholefield, Indian Army Reserve of Officers, attached, to be acting Major, while commanding Army Service Corps, Feuza, from 10th March 1918 to 11th April 1918, inclusive; and to retain his acting rank while commanding Army Service Corps, Kut. Dated 12th April 1918.

(Army Department Notification No. 1488, dated the 5th July 1918, in so far as it relates to Lieutenant M. T. Scholefield, Indian Army Reserve of Officers, attached, is cancelled.)

Captain C. G. Lloyd, Supply and Transport Corps, to be acting Major while holding appointment assigned to a Major in the War Establishment of a Divisional Train. Dated 1st August 1918.

Captain H. D. M. Stevenson, M.C., Supply and Transport Corps, to be acting Major while holding appointment assigned to a Major in the War Establishment of a Divisional Train. Dated 1st August 1918.

Lieutenant (temporary Captain) S. J. M. Tuke, Army Service Corps, to be acting Major while holding appointment assigned to a Major in the War Establishment of a Divisional Train. Dated 1st August 1918.

Captain R. E. McCallum, Supply and Transport Corps, to be acting Major while holding appointment assigned to a Major in the War Establishment of a Divisional Train. Dated 1st August 1918.

Lieutenant (acting Captain) S. A. Ralph, Indian Army Reserve of Officers, relinquishes his acting rank on ceasing to command a company. Dated 5th April 1918.

Lieutenant H. F. Masters, Indian Army Reserve of Officers, to be acting Captain while commanding the Supply Section of a Cavalry Brigade, Supply and Transport Company. Dated 27th August 1918.

Lieutenant C. C. C. Lewis, Indian Army Reserve of Officers, attached, to be acting Captain while holding appointment assigned to a Captain in the War Establishment of a Divisional Train, from 1st August 1918 to 25th August 1918.

Lieutenant F. W. H. Lewis, Indian Army Reserve of Officers, attached, to be acting Captain while holding appointment assigned to a Captain in the War Establishment of a Divisional Train. Dated 1st August 1918.

Lieutenant A. C. P. Seymour Higgins, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company of a Divisional Train. Dated 1st August 1918.

Lieutenant O. F. T. E. Abrahall, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company of a Divisional Train, from 1st August 1918 to 12th September 1918.

Lieutenant (acting Captain) H. J. Fraser, Indian Army Reserve of Officers, attached, retains his acting rank while commanding a company of a Divisional Train. Dated 1st August 1918.

Lieutenant (acting Captain) C. B. Wilson, Indian Army Reserve of Officers, attached, retains his acting rank while commanding a company of a Divisional Train. Dated 1st August 1918.

Lieutenant (acting Captain) W. E. W. Cresslock, Indian Army Reserve of Officers attached, relinquishes his acting rank on ceasing to command a company. Dated 30th, September 1918.

Captain F. C. Hickie, Supply and Transport Corps, to be acting Major while holding an appointment assigned to a Major in the War Establishment of a Divisional Train.

Lieutenant G. N. Rawlings, Indian Army Reserve of Officers, attached, to be acting Captain while holding appointment assigned to a Captain in the War Establishment of a Divisional Train. Dated 1st August 1918.

Lieutenant F. J. Siddle, Indian Army Reserve of Officers, attached, to be acting Captain while holding appointment assigned to a Captain in the War Establishment of a Divisional Train. Dated 1st August 1918.

Lieutenant J. E. Viney, Indian Army Reserve of Officers, attached, to be acting Captain while holding appointment assigned to a Captain in the War Establishment of a Divisional Train. Dated 1st August 1918.

Lieutenant N. T. B. Turner, Indian Army Reserve of Officers, attached, to be acting Captain while holding appointment assigned to a Captain in the War Establishment of a Divisional Train. Dated 27th September 1918.

Lieutenant G. W. Gravett, Indian Army Reserve of Officers, attached, to be acting Captain while holding appointment assigned to a Captain in the War Establishment of a Divisional Train. Dated 1st August 1918.

Lieutenant F. G. A. Hill, Indian Army Reserve of Officers, attached, to be acting Captain while holding appointment assigned to a Captain in the War Establishment of a Divisional Train, from 1st August 1918 to 9th October 1918, inclusive.

Lieutenant T. C. V. Graham, Indian Army Reserve of Officers, attached, to be acting Captain while holding an appointment assigned to a Captain in the Army Service Corps, from 1st June 1918 to 26th August 1918, inclusive.

Lieutenant W. P. Chowns, Indian Army Reserve of Officers, attached, to be acting Captain while holding an appointment assigned to a Captain in the Army Service Corps. Dated 10th September 1918.

Captain W. Egerton to be acting Major while holding an appointment assigned to a Major in the War Establishment of a Divisional Train. Dated 5th November 1918.

Captain F. C. Hickie to be acting Major while holding an appointment assigned to a Major in the War Establishment of a Divisional Train. Dated 2nd October 1918.

Lieutenant A. C. Williams, Indian Army Reserve of Officers, attached, to be acting Captain while holding an appointment assigned to a Captain in the War Establishment. Dated 18th December 1918.

Lieutenant A. G. Evans, Indian Army Reserve of Officers, attached, to be acting Captain while holding an appointment assigned to a Captain in the War Establishment. Dated 27th December 1918.

Lieutenant F. W. G. Keatinge, M.C., Indian Army Reserve of Officers, attached, to be acting Captain while holding an appointment assigned to a Captain in the War Establishment. Dated 31st December 1918.

APPOINTMENTS.

INDIAN ARMY.

No. 751.—The undermentioned officers whose admission to the Indian Army on probation, was notified in Army Department Notifications No. 1795, dated the 26th October 1917, No. 2118, dated the 14th December 1917, No. 216, dated the 1st February 1918, No. 658, dated the 5th April 1918, No. 712, dated the 12th April 1918, No. 823, dated the 26th April 1918, No. 1050, dated the 24th May 1918, No. 1116, dated the 31st May 1918, No. 1193, dated the 7th June 1918, No. 1315, dated the 21st June 1918, and No. 1715, dated the 2nd August 1918, are admitted to the Indian Army, with effect from the dates specified:—

Eric Chilver Wilson. Dated 11th April 1919.

John Edward Davis Manlove. Dated 12th January 1919.

Arthur Campbell Beeson Dodd. Dated 11th April 1919.

Henry Cartew Ellis. Dated 9th April 1919.

Eric Ashley Evanson. Dated 8th February 1919.

Robert Haslewood Hurst. Dated 4th March 1919.

William Smith Ramsay Henderson. Dated 25th March 1919.

Augustus Oates. Dated 26th March 1919.

Cyril James Gowland. Dated 6th May 1918.

Dermot Frederick William Warren. Dated 6th May 1918.
 Robert Ballantyne Plaford. Dated 22nd November 1918.
 Owen Richard Darling. Dated 11th April 1919.
 William Joseph Breathing. Dated 6th May 1918.
 John Russell Mellor. Dated 22nd November 1918.
 Lionel Charles Clews. Dated 11th April 1919.
 Paul Johannes Retief. Dated 12th January 1919.

INDIAN MEDICAL SERVICE.

No. 755.—The date of appointment of temporary Lieutenant Homi Dinsha Kalapoor, Indian Medical Service, is 11th and not 25th September 1918, as shown in Army Department Notification No. 2890, dated the 13th December 1918.

INDIAN ARMY RESERVES.

No. 756.—Subject to His Majesty's approval, Lieutenant C. S. R. Swanston, Indian Army Reserve of Officers, is permitted to relinquish his commission on reversion to British Service, with effect from the 19th March 1919.

No. 757.—The following officers are admitted to the Indian Army Reserve of Officers, subject to His Majesty's approval:—

Carabry Branch.

To be Second Lieutenant.

Leslie James Herbison, 2nd Reserve Regiment of Cavalry, attached 4th Cavalry. Dated 26th March 1918, but to rank from the 1st May 1917.

Infantry Branch.

To be Lieutenants.

Julian Clement The Hampshire Regiment, attached 41st Dogras. Dated 5th December 1917, but to rank from the 1st September 1915.

James Rice, The Gordon Highlanders, attached 112th Infantry. Dated 16th September 1917, but to rank from the 22nd October 1915.

Henry George Stanley Flower, Prince Albert's Somerset Light Infantry, attached 5th Light Infantry. Dated 30th September 1918, but to rank from the 1st December 1918.

Charles Beattie Anderson, The King's Own Scottish Borderers, attached 54th Sikhs (Frontier Force). Dated 16th September 1917, but to rank from the 15th March 1916.

Arthur James Wigley, M.C., New Zealand Tunnelling Company, attached The Railway Battalion, Sappers and Miners. Dated 5th December 1917, but to rank from the 1st December 1918.

Tom Eric Stanley Jones, The King's (Liverpool Regiment), attached The 101st Grenadiers. Dated 9th February 1918, but to rank from the 22nd January 1917.

Rex Clifford Abernethy, New Zealand Rifle Brigade, attached 120th Rajputana Infantry. Dated 5th December 1917, but to rank from the 4th March 1917.

Sydney James William Baldwin, The Royal Naval Volunteer Reserve, attached 86th Carnatic Infantry. Dated 11th April 1918, but to rank from the 23rd February 1914.

David Mitchell Gerrard, The Cheshire Regiment, attached 91st Punjabis (Light Infantry). Dated 27th August 1918, but to rank from the 1st August 1918.

George Patrick Jones, The Norfolk Regiment, attached 1st Brahmans. Dated 7th September 1918, but to rank from the 29th August 1918.

To be Second Lieutenants.

Alfred Sydney Archer, The Sherwood Foresters (Nottinghamshire and Derbyshire Regiment), attached 128th Pioneers. Dated 25th March 1918, but to rank from the 30th May 1917.

Ralph Maynard, General List, attached 5th Gurkha Rifles (Frontier Force). Dated 23rd January 1918, but to rank from the 29th August 1917.

Frederick Layfield, General List, attached 3rd Gaur Brahmans. Dated 30th September 1918, but to rank from the 26th September 1917.

Archibald Ronald Lindsay, General List, attached 54th Punjabi Rifles (Frontier Force). Dated 9th February 1918, but to rank from the 81st October 1917.

Wilfred Charles Tunngle, General List, attached 9th Gurkha Rifles. Dated 25th March 1918, but to rank from the 19th December 1917.

Norman Mervin Merry, General List, attached 5th Light Infantry. Dated 7th September 1918, but to rank from the 30th January 1918.

Herbert Charles Gale, General List, 91st Punjabis (Light Infantry). Dated 27th August 1918, but to rank from the 29th May 1918.

James Hartley Knapton, General List, attached 6th Light Infantry. Dated 11th September 1918, but to rank from the 15th June 1918.

George Edward Jones, General List, attached 33rd Palamcottah Light Infantry. Dated 11th September 1918, but to rank from the 15th June 1918.

William Edward Mantle, General List, attached 5th Light Infantry. Dated 11th September 1918, but to rank from the 15th June 1918.

Fraser Leopold Perdon, General List, attached 12th Pioneers (The Kelat-i Ghilzie Regiment). Dated 11th September 1918, but to rank from the 15th June 1918.

Hugh Arnold, General List, attached 53rd Sikhs (Frontier Force). Dated 30th September 1918, but to rank from the 15th June 1918.

INDIAN DEFENCE FORCE.

1-13 Great Indian Peninsula Railway Battalion.

No. 758.—The undermentioned gentleman is granted a temporary commission, subject to His Majesty's approval:—

To be Major.

George Richard Webb, V.D. Dated 1st April 1917.

DISMISSEALS, REMOVALS AND DISCHARGES.

INDIAN ARMY.

No. 759.—In Army Department Notification No. 1376, dated the 21st June 1918, dispensing with the services of Second Lieutenant Harold Fredilis, Indian Army (Temporary Commission), for "21st June 1918" read "15th July 1918."

INDIAN MEDICAL SERVICE.

No. 760.—Subject to His Majesty's approval, the services of temporary Lieutenant Ragh Nath Rai, Indian Medical Service, are dispensed with on account of medical unfitness, with effect from the 17th March 1919.

RESIGNATIONS.

INDIAN MEDICAL SERVICE.

No. 761.—Subject to His Majesty's approval, temporary Captain Clifford Antony Leo Mayer, Indian Medical Service, is permitted to resign his commission, with effect from the 13th March 1919.

INDIAN DEFENCE FORCE.

4th (Bombar) Group Garrison Artillery.

No. 762.—Lieutenant-Colonel John Sydney Wardlaw-Milne resigns his commission, subject to His Majesty's approval. Dated 4th February 1919.

1-13th Great Indian Peninsula Railway Battalion.

No. 763.—Major George Richard Webb, V.D., is permitted to resign his commission, subject to His Majesty's approval. Dated 11th January 1919.

RETIREMENTS.

INDIAN ARMY.

No. 764.—Lieutenant-Colonel Sir Hector Travers Denyer, K.R.E., C.I.E., Indian Army, is permitted, subject to His Majesty's approval, to retire from the service, with effect from the 23rd March 1919.

No. 765.—Lieutenant-Colonel Stuart Farquharson Bayley, Indian Army, Supernumerary List, is permitted to retire from the service, subject to His Majesty's approval, with effect from the 14th December 1918.

(Army Department Notification No. 615, dated the 21st March 1919, is cancelled.)

INDIAN MEDICAL SERVICE.

No. 766.—Subject to His Majesty's approval, Lieutenant-Colonel Arthur Holbrook Nott, M.D., Bengal (supernumerary), is permitted to retire from the service, with effect from the 21st April 1919.

SUPPLY AND TRANSPORT CORPS.

No. 767.—Subject to His Majesty's approval, Commissary and Honorary Major (supernumerary) Edwin Morris Bray is permitted to retire from the service, with effect from the 25th March 1919.

PART B.**APPOINTMENTS.**

No. 768.—The services of Major M. L. Ferrar, O.B.E., Punjab Commission, are replaced at the disposal of the Government of the Punjab, with effect from the 10th April 1919, or subsequent date from which he avails himself of the leave out of India granted to him by the Government of the Punjab.

No. 769.—In pursuance of Section 94 A. of the Government of India Act, 1915, as subsequently amended, the Governor General in Council, with the approval of the Secretary of State in Council, is pleased to declare that Honorary Second Lieutenant Hamat Singhji of Navanagar, being the subject of a State in India, shall be eligible for appointment to any military office under the Crown to which a Native of British India may be appointed.

APPOINTMENTS AND PROMOTIONS.**INDIAN ARMY.**

No. 770.—The honorary rank of Jemadar is conferred, on retirement, on No. 4358 Havildar Lekhraj, 6th Gurkha Rifles (Frontier Force). Dated 1st January 1919.

No. 771.—The following direct appointments are made:—

72nd Carnatic Infantry.

Marshall Samuel Deane to be Jemadar, on probation, with effect from the 9th April 1918; to complete the establishment.

130th King George's Own Baluchis (Jacob's Rifles).

Rahmatullah Khan to be Jemadar, on probation, with effect from the 24th October 1918; to complete the establishment.

No. 772.—The following promotions are made:—

41st Cavalry Regiment.

Ressaidars Muhammad Ibrahim Khan, Amir Ali Khan and Sadruldin Shah to be Risaldars, Jemadir Rahimullah Khan to be Ressaidar, with effect from the 1st April 1918; to complete the establishment.

Royal Artillery Depot, Singapore.

Havildar Rahmat Shah (No. 1 Ammunition Column, Royal Field Artillery) to be Jemadar, with effect from the 22nd August 1917; to complete the establishment.

British Remount Training Depot, Bangalore.

Havildar Sayid Umar (Royal Artillery Depot, Kirkee) to be Jemadar, with effect from the 4th August 1918; to complete the establishment.

25th Punjabis.

Jemadar Nawazish Ali to be Subadar, with effect from the 9th October 1918; to complete the establishment.

54th Sikhs (Frontier Force).

Jemadar Chumel Singh to be Subadar, with effect from the 30th October 1918; to complete the establishment.

58th Vaughan's Rifles (Frontier Force).

Jemadar Kehr Singh to be Subadar, with effect from the 1st December 1917; Havildar Muhammad Sher to be Jemadar, with effect from the 31st March 1918; to complete the establishment.

70th Burma Rifles.

Jemadar Arthur Yaba to be Subadar, with effect from the 8th March 1918; Havildar Shwe Gyaw to be Jemadar, with effect from the 17th January 1918; Rifleman Arthur Yaba to be Jemadar, with effect from the 7th February 1918; Naiks Ba Shwe and Ba Shan to be Jemadars, with effect from the 5th March 1918; Havildars Maung Maung Gile and Ba Chein to be Jemadars, with effect from the 5th June 1918; Havildar San U Khaing to be Jemadar, with effect from the 13th June 1918; Havildar Tun Aung Gyaw to be Jemadar, with effect from the 15th June 1918; Havildars Maung Saw and Ba Saw to be Jemadars, with effect from the 17th June 1918; Havildars Tun Maung and Maung Myit to be Jemadars, with effect from the 31st August 1918; to complete the establishment.

68th Carnatic Infantry.

Quartermaster Havildar Muhammad Zubair and Havildars Arunachalam Pillai, Tunkkil Kungu and Naik Unikath Krishnamenon to be Jemadars, with effect from the 1st November 1918; to complete the establishment.

98th Infantry.

Colour-Havildars Sulaiman Khan and Hanram to be Jemadars, with effect from the 24th August 1918; to complete the establishment.

Jemadar Sheikh Umed to be Subadar, with effect from the 1st August 1918; Jemadar Ram Ratan Singh to be Subadar, with effect from the 1st October 1918; Havildar Ferzand Khan to be Jemadar, with effect from the 1st August 1918; Havildars Gaajdhar Singh and Rameshar Singh to be Jemadars, with effect from the 2nd September 1918; Havildars Madho Ram and Gupta Ram to be Jemadars, with effect from the 21st September 1918; Havildars Bhagwan Singh, Shejji Singh, Kamar Singh, Ganga Bishan, Manbojh, Dhalu Singh and Gobind Singh to be Jemadars, with effect from the 1st October 1918; Havildars Bohari, Munna Lal and Ganiarup Singh to be Jemadars, with effect from the 1st November 1918; to complete the establishment.

107th Pioneers.

Suhadar Bibaji Sivaji to be Subadar-Major, with effect from the 21st October 1918, rice Labh Singh, Bahadur, I.D.S.M., transferred to the pension establishment.

116th Mahrattas.

Kot-Dafadar Abdul Kadir Khan, Colour-Havildars Bhiku Tatade and Kesha Rao Chauhan and Havildar Baburao Kadam to be Jemadars, with effect from the 15th October 1918; to complete the establishment.

120th Rajputana Infantry.

Company Havildar-Major Karma Kawat to be Jemadar, with effect from the 17th August 1918; to complete the establishment.

131st United Provinces Regiment.

Jemadar Ram Sarap Singh to be Subadar, with effect from the 22nd October 1918; to complete the establishment.

3rd Queen Alexandra's Own Gurkha Rifles.

Jemadar Harak Singh Gharti, I.O.M., to be Subadar and Havildar Chandraman Gurung to be Jemadar, with effect from the 5th September 1918; to complete the establishment.

9th Bullock Corps.

Havildar Bhagwan Singh (11th Rajputs) to be Jemadar, with effect from the 5th June 1918; to complete the establishment.

SUPPLY AND TRANSPORT CORPS.

No. 773.—The following appointments are made in the Reserve of the Supply and Transport Corps:—

To be Ressaidar.

Hira Singh, late Colour-Havildar, 87th Punjabis.
Malik Fateh Khan of the Shahpur District.

51st Silladar Camel Corps.

No. 774.—Quartermaster-Dafadar Ghulam Rasool to be Ressaidar to complete the establishment; with effect from the 28th February 1919.

60th Grantee Camel Corps.

No. 775.—Kot-Dafadar Mohammed Khan, 55th Silladar Camel Corps, to be Ressaidar to complete the establishment; with effect from the 13th November 1918.

61st Grantee Camel Corps.

No. 776.—Kot-Dafadar Lalaasib Khan to be Ressaidar to complete the establishment; with effect from the 21st November 1918.

Depot Unit of Transport.

No. 777.—Kot-Dafadar Abinullah Khan, 71st Government Camel Corps, to be Ressaidar to complete the establishment; with effect from the 7th November 1918.

9th Mule Corps.

No. 778.—No. 182 Kot Dafadar Sunder Das to be Jemadar to complete the establishment of Advanced Transport Depot (Mesopotamia); with effect from the 30th January 1918.

PROMOTIONS.

INDIAN MEDICAL DEPARTMENT.

SUB-ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 779.—1st class Senior Sub-Assistant Surgeon, ranking as Subedar, Niaz Ali Khan, Bahadur, is granted the honorary rank of Assistant Surgeon, with effect from the 11th April 1919.

DISMISSELS, REMOVALS AND DISCHARGES.

INDIAN MEDICAL DEPARTMENT.

SUB-ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 780.—The services of No. 1458, 3rd class Sub-Assistant Surgeon Saiyid Irshad Husain Alavi, are dispensed with on account of physical disability, with effect from the 3rd April 1919.

JUDICIAL.

No. 781.—Under paragraphs 52 and 53 of the Regulations under the Regimental Debts Act, 1893, notice is hereby given:—

First.—That information has been received by me of the deaths of the officers named and described in the subjoined table.

Secondly.—That there have been received by me, as the surplus of their respective properties the amounts set opposite their respective names in the same table.

Thirdly.—That all claims by creditors against the respective properties of the deceased are to be lodged with the official referred to in the column of remarks within two calendar months from the date of this notice.

Rank and Name.	Corps or Department.	Place of death.	Date of death.	Testate or intestate.	Amount of surplus.	REMARKS.
					Ra. A. P.	
Temporary Captain M. S. K. Rao.	Indian Medical Service.	Aden	... 6th November 1918.	Not known.	6,059 1 3	
Lieutenant G. F. Dixon.	Indian Army Reserve of Officers, attached Supply and Transport Corps.	Robat	... 30th August 1918.	Testate ...	4,919 11 8	
Second Lieutenant J. J. Woods.	The Sherwood Foresters (Nottinghamshire and Derbyshire Regiment), attached No. 6 Reserve Battalion (India).	Pecuna	... 17th October 1918.	Intestate ...	1,507 8 8	Secretary to the Government of India, Army Department
Second Lieutenant A. Davies.	Indian Army Reserve of Officers, attached No. 3 British Mountain Artillery Brigade, Royal Garrison Artillery.	Rawalpindi	19th October 1918.	Intestate ...	1,106 4 8	
Lieutenant G. A. Lunn.	The Royal Sussex Regiment.	Lahore	... 15th October 1918.	Intestate ...	1,325 9 7	
Honorary Lieutenant H. A. Payntz.	Indian Medical Department.	Dera Ismail Khan.	6th June 1918.	Not known.	1,445 9 1	Administrator General, Punjab.

RETENTIONS.

INDIAN MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 782.—The undermentioned Senior Assistant Surgeon is retained in the service after the age of 55 years, until further orders, and will be borne as supernumerary in his rank and grade, with effect from the date specified:—

Major Richard Thomas Murphy. Dated 10th February 1919.

REWARDS.

No. 783.—His Excellency the Governor General of India has been pleased to confer the Volunteer Officers' Decoration upon Captain Benjamin Herbert Heald, 34th Upper Burma Battalion, Indian Defence Force.

No. 784.—The following rewards have been granted to the undermentioned for gallantry in the field, while serving with the British Expeditionary Force in France:—

Awarded the Indian Distinguished Service Medal.

No. 2118 Havildar-Major Phair Singh, 6th Divisional Ammunition Column, Royal Field Artillery.

No. 26614 Havildar Ladha Ram, 6th Divisional Ammunition Column, Royal Field Artillery.

INDIAN MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

No. 785.—Under the provisions of paragraph 470, Army Regulations, India, Volume II, 4th class Assistant Surgeon Leslie Hope Fairbairn Michael to be 3rd class Assistant Surgeon, with effect from the 15th October 1918.

LONDON GAZETTE.

No. 786.—The following extracts are published for general information:—

Supplement, dated the 10th February 1919, to the London Gazette of the 11th February 1919, pages 2286, 2287 and 2280.

War Office,
12th February, 1919.

REGULAR FORCES.

COMMANDS AND STAFF.

* The undermentioned appts. are made:—

* * * * *

A.G.'s AND Q.M.G.'s STAFF.

D.A.A.G.—Capt. R. Dane, M.C., 21st Cav. Ind. Army, and to be temp. Maj. whilst so empld., *vise* Commy, and Hon. Maj. E. L. Bartlett, Ind. Misc. List. 14th Aug. 1918.

* * * * *

SPECIAL APPOINTMENTS.

* * * * *

Ct. GG.—

* * * * *

Lt.-Col. D. C. Philott, ret. Ind. Army, from Ct. II. 18th Sept. 1918.

ATTD. TO HN.-Qs. UNITS.

Brig. Maje.—Capt. B. Stranack, 29th Punjabis, Ind. Army, from a G.S.O., 3rd Grade, *vise* Capt. (temp. Maj.) R. K. Ross, D.S.O., M.C., R.W. Surr. R. 1st Nov. 1918.

Capt. B. A. Solano, 46th Punjabis, Ind. Army, *vise* Capt. (temp. Maj.) R. V. Read, M.C. Emex R. 3rd Nov. 1918.

* * * * *

INFANTRY.

* * * * *

The undermentioned temp. 2nd Lts. to be temp. Lts.:—

* * * * *

15 Jan. 1919.

* * * * *

H. Lee (Ind. Army Res. of Off.) (temp. Lt. while specially empld.) from Gen. List.

* * * * *

Third Supplement, dated the 3rd February 1919, to the London Gazette of the 11th February 1919, pages 2289 and 2290.

War Office,
13th February, 1919.

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MEMORANDA.

* * * * *

2nd Lt. R. B. Whistler, High. L. I., is apptd. for serv. with the Ind. Army in the rank of Lt. (on prob.) 18th Dec. 1918, with seniority from 1st May 1918. (Substituted for the notification in the Gazette of 10th Jan. 1919.)

2nd Lt. H. Powell R. Dub. Fan., is apptd. for serv. with the Ind. Army in the rank of Lt. (on prob.). 18th Dec. 1918, with seniority from 22nd July 1918.

<i>Awarded the Military Cross.</i>							
*	*	*	*	*	*	*	*
Subadar Ala Singh, 2nd Bn., 107th Pioneers, I.A.	*	*	*	*	*	*	(EGYPT.)
T.-2nd Lt. Alfred Henry Charles Allen, Devon R., attd. 8th Rif., Ind. Army.	*	*	*	*	*	*	(EGYPT.)
*	*	*	*	*	*	*	*
Subadar Atma Singh, 1st Bn., 72nd Punjabis I.A.	*	*	*	*	*	*	(EGYPT.)
Lt. Alfred Ireland Aymer, Ind. R. of O., attd. 1st Bn., 152nd Inf., I.A.	*	*	*	*	*	*	(EGYPT.)
*	*	*	*	*	*	*	*
2nd Lt. Walter George Bailey, Ind. Army, attd. 1st Bn., 72nd Punjabis.	*	*	*	*	*	*	(EGYPT.)
*	*	*	*	*	*	*	*
Lt. William Lawrence Cotton-Swanston, Ind. Army, attd. 1st Bn., 50th Kumaon Rif.	*	*	*	*	*	*	(EGYPT.)
*	*	*	*	*	*	*	*
Rev. Harold Gaythorne Crabtree, M.A., Ind. Eccl. Dept., attd. 5th Bn., M. G. Corps.	*	*	*	*	*	*	*
Subadar Dalbir Gurung, 2nd Bn., 3rd Queen Alexandra's Own Gurkha Rif., I.A.	*	*	*	*	*	*	(EGYPT.)
*	*	*	*	*	*	*	*
Lt. (A-Capt.) Alexander Francis Dobbs, Ind. A. R. of O., attd. 2nd Bn., 3rd Queen Alexandra's Own Gurkha Rif.	*	*	*	*	*	*	(EGYPT.)
*	*	*	*	*	*	*	*
T.-Capt. Alexander John D'Souza, Ind. Med. Service, attd. 92nd Punjabis.	*	*	*	*	*	*	(EGYPT.)
*	*	*	*	*	*	*	*
Subadar Jhanda Singh, 1st Bn., 72nd Punjabis.	*	*	*	*	*	*	(EGYPT.)
*	*	*	*	*	*	*	*
Lt. (A.-Capt.) Archibald Henry Kemm, I.A.R.O., attd. 2nd Bn., Queen Victoria's Own Corps of Guides.	*	*	*	*	*	*	(EGYPT.)
*	*	*	*	*	*	*	*
Lt. Ernest St. John King, Ind. A., attd. 2nd Lrs.	*	*	*	*	*	*	(EGYPT.)
*	*	*	*	*	*	*	*
2nd Lt. John Gordon Lindsay, Ind. A. R. of O., attd. 10th Coy., 2nd Queen Victoria's Own S. and M.	*	*	*	*	*	*	(EGYPT.)
*	*	*	*	*	*	*	*
Lt. (A.-Capt.) Richard Johnstone Mackay, 2nd Bn., 112th Infy., attd. 92nd Punjabis. I.A.	*	*	*	*	*	*	(EGYPT.)
*	*	*	*	*	*	*	*
Capt. Cland Wellon Molony, 57th Wilde's R. (F.F.), attd. 2nd Bn., Queen Victoria's Own Corps of Guides (F.F.), Luunden's Inf., I.A.	*	*	*	*	*	*	(EGYPT.)
*	*	*	*	*	*	*	*
Subadar Nawal Singh Rana, 2nd Bn., 3rd Queen Alexandra's Own Gurkha Rif., I.A.	*	*	*	*	*	*	(EGYPT.)
*	*	*	*	*	*	*	*
Lt. Hugh Edgar Basil Priestley, Ind. A. R. of O., attd. 125th Napiers Rif.	*	*	*	*	*	*	(EGYPT.)
*	*	*	*	*	*	*	*
Lt. (A.-Capt.) Charles Lutman Sevenoaks, Ind. A., attd. 1st Bn., 152nd Ind. Infy.	*	*	*	*	*	*	(EGYPT.)
*	*	*	*	*	*	*	*
Lt. (A.-Capt.) Ralph Lilley Turner, Ind. A. R. of O., attd. 2nd Bn., 3rd Queen Alexandra's Own Gurkha Rif.	*	*	*	*	*	*	(EGYPT.)
*	*	*	*	*	*	*	*
Capt. Edward William Drummond Vaughan, 2nd Lrs., Ind. Army.	*	*	*	*	*	*	(EGYPT.)
*	*	*	*	*	*	*	*
2nd Lt. (T.-Capt.) Charles Lindsay Wallace, I.A.R.O.	*	*	*	*	*	*	(INDIA.)
*	*	*	*	*	*	*	*
Lt. Garnet Beauchamp Walter, Ind. Army Res. of O., attd. 38th Cent. Ind. Horse.	*	*	*	*	*	*	(EGYPT.)
*	*	*	*	*	*	*	*

Fourth Supplement, dated the 17th February 1919, to the London Gazette of the 14th February 1919, pages 2365, 2387 and 2388.

War Office,

17th February, 1919.

MEMORANDA.

The undermentioned Lt.s. to be actg. Captas.—
H. A. Peerman, Ind. Army Res. of Off., whilst empld. with R.A.S.C. 7th Aug. 1918.

Fifth Supplement, dated the 18th February 1919, to the London Gazette of the 14th February 1919, pages 2397, 2400, and 2401.

War Office.
18th February, 1919.

MEMORANDA.

The undermentioned temp. 2nd Lts. to be temp. Lts.:—

For duty with I.W.T.:—

S. S. Hall. 14th Nov. 1918.

A. Brace, 21st Nov. 1918.

London Gazette, dated the 16th February 1919, page 2126.

CENTRAL CHANCERY OF THE ORDERS OF KNIGHTHOOD.

St. James's Palace, S.W.,

18th February 1919.

The KING has been graciously pleased to give orders for the following appointments to the Most Excellent Order of the British Empire for valuable services rendered in or in connection with Military Hospitals, Territorial Hospitals, War Hospitals, Auxiliary and Civil Hospitals, Command Depots, Convalescent Camps, or on other duties of a similar nature in the United Kingdom in connection with the Army during the War :—

To be Officers of the Civil Division of the said Most Excellent Order:—

Lieutenant-Colonel William Hutton Cadogan, I.M.S.

A. H. BINGLEY, Major-General,
Secretary to the Government of India

MARINE DEPARTMENT.

Singa, the 11th April 1919.

LEAVE.

No. 35.—Mr. D. H. North, Constructor, Royal Indian Marine Dockyard, Kidderpore, is granted 2 months and 11 days privilege leave, combined with 6 months' furlough, with effect from the 10th March 1919.

A. H. BINGLEY, Major-General,
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 9th April, 1919.

No. 195-P-16.—In continuation of Notification No. 412-P-16, dated the 11th June 1917, it is hereby notified, for general information, that the Railway Board have sanctioned a detailed survey being carried out by the agency of the Eastern Bengal Railway for a line of railway on the metre gauge from Naudanpur to Gabessa, a place on the Jamuna River opposite to Sirajganj, in connection with the proposed Mymensingh-Sirajganj railway.

The 10th April, 1919.

No. 831-P-16.—In continuation of Notification No. 831-P-16, dated the 2nd February 1914, it is hereby notified for general information, that the Railway Board have sanctioned

the following additional surveys being carried out by the Darjeeling Himalayan Railway Extensions Company, Limited, viz.:—

- (1) A detailed survey for a line of railway on the metre gauge from Pochagarh to Dinajpur via Bodhakia Nischintipur and Bochagunge, a distance of about 55 miles.
- (2) A detailed survey for a line of railway on the metre gauge from Kissengunge to Nekmurd, a distance of about 20 miles.
- (3) A detailed survey for a line of railway on the metre gauge from Pirkunge to Bochagunge, a distance of about 8 miles.

The 11th April, 1919.

No. 16-E-19.—Mr. H. St. G. Gilmore, Traffic Manager, Eastern Bengal Railway, is granted combined leave for 12 months viz., privilege leave due and furlough for the remaining period, under Articles 233 and 308 (3), Civil Service Regulations, with effect from the 13th February 1919.

Notification No. 16-E-19, dated the 5th February 1919, is hereby cancelled.

No. 101-E-19.—With reference to Notification No. 101-E-19, dated 4th April 1919, Major R. S. Muter, R.E., Superintending Engineer, 1st class sub. *pro tem.*, is on his return from military duty appointed to officiate as Engineer-in-Chief, Construction, Eastern Bengal Railway.

No. 131-T-19.—In exercise of the powers conferred by the Notification of the Government of India in the Department of Commerce and Industry, No. 201, dated the 24th March 1905, and in pursuance of section 47, sub-section 3 of the Indian Railways Act, 1890 (IX of 1890), as in force in British India or as locally applied, the Railway Board sanction the following rules made by the Guzerat Railways Company, Limited, under sub-section (1), clauses (f) and (g) of the said section, for and to be applicable to the Guzerat Railways situate in British India or in Native States, for regulating the terms and conditions on which the Railway Administration will warehouse or retain goods at any station or depot on the Guzerat Railways, on behalf of the consignee or owner, and for regulating the use of rolling stock, engines and trains on the said railway by the public.

GUZERAT RAILWAYS.

I.—RULES FOR THE WAREHOUSING AND RETENTION OF GOODS.

Wharfage.

1. Wharfage should be calculated—

- (1) Where freight is levied on weight—upon such weight:
- (2) Where freight is levied on the vehicle in or on which the goods are carried—upon the carrying capacity of such vehicle.

Circumstances.	Time allowed free.	Commodities.	Rate per maund or part of a maund per day or part of a day in excess of the free time.	REMARKS.
On goods for despatch waiting to be consigned, i.e., consignments brought to station but consignment notes not received.	Closing time of the day.	For loose cotton, wet hides and skins and salt fish. For other goods.	One anna Four pies.	Goods will in all cases be at owner's risk until except in the prescribed form has been granted duly signed by an authorised Railway servant.
On goods available for delivery. Consignments not removed.	From time of arrival till closing time of the day following that on which consignments are made available for delivery.	For loose cotton, wet hide, and skins and salt fish For other goods.	One anna Four pies.	Goods shall be warehoused either under cover or in the open as space may be available.

2. A consignee must take delivery of goods forming part of a consignment whenever they are available for delivery notwithstanding that the remaining goods are short or damaged or have not arrived at their destination or otherwise not available for delivery; and, if the consignee does not take delivery of such goods forming part of a consignment as are available for delivery, they will be subject to wharfage charges if not removed within the time allowed for removal.

On Luggage and Parcels Available for Delivery.

3. For unclaimed booked luggage and parcels, the following warehouse charge will be made if they are not removed from Railway premises within seven days from date of receipt:—

Rate per maund or part of a maund for 24 hours or part of 24 hours.	Minimum charge per package.
Rs. A. P.	Rs. A. P.
o o 6	o i o

On Carriages, Motor Cars and Palanquins.

4. (a) Carriages, motor cars and palanquins left on the Company's premises over the Guzerat Railways awaiting removal by consignee will, after the expiration of 24 hours from the time they are available for delivery, be subject to a wharfage charge of Rs. 2 per carriage or motor car, and Rs. 1 per palanquin for each subsequent day or part thereof.
- (b) A similar charge will be levied on all carriages, motor cars and palanquins left on the Company's premises awaiting despatch order from consignor after the expiration of 24 hours from the time they are brought to the station, but until a Railway Receipt is granted the Railway does not acknowledge any responsibility in respect to such carriages, motor cars or palanquins which must be at owner's risk.

On Birds, Poultry and Animals.

5. For birds, poultry and animals charges may be made as follows after the expiry of 6 hours from the time they are available for delivery:—

Animals.—One anna per animal per hour or part of an hour.

Poultry.—One anna per head per hour or part of an hour.

Birds in baskets or crates, etc., one anna per cubic foot or part of a cubic foot per hour or part of an hour.

These charges to be in addition to any expenses entailed in feeding the birds, animals, etc.

Under any circumstances, live animals should be removed from the Railway premises within 24 hours from the time of their arrival at destination, failing which they may be disposed of under section 56, Clause 2, Railway Act IX of 1890.

Notice of Arrival.

6. The Guzerat Railways Company do not undertake to send notice of arrival of goods and parcels to consignees; and the absence of such notice will not entitle consignees to claim exemption from wharfage or demurrage or storage charges if goods and parcels are not removed within the time allowed. Endeavours will, however, be made at receiving stations to advise consignees when practicable of the arrival of their goods and parcels. The cost of advices sent by post will be borne by the Company.

Treatment and Disposal of Unclaimed Goods and Parcels.

7. (a) Subject to the exception mentioned in Rule (e) below, unclaimed goods (parcels and luggage) are kept on hand at the station to which booked for a period of not less than one month, during which time the notice prescribed in section 56, sub-section (1), of the Indian Railways Act (IX of 1890), will be issued if the owner of the goods or person entitled thereto is known.
- (b) If not taken delivery of within a period of not less than one month after receipt at the station to which invoiced or waybilled, unclaimed goods, luggage and parcels will be sent to the Unclaimed Goods or Lost Property Office and dealt with as laid down in Rule (f) below.
- (c) Unclaimed articles will be liable to the wharfage and demurrage charges hereinbefore referred to, as well as to all freight and special expenditure incurred by the Railway on account of their custody and disposal.
- (d) Where articles such as arms, ammunition, explosives, intoxicating liquors, opium and its preparations, and hemp drugs, the sale of which by unlicensed persons is prohibited by law, are left unclaimed in the possession of the Railway, they will be made over to the Police or Excise authorities for disposal under the laws affecting the article. When not of a dangerous, perishable or offensive character, they will, however, be retained in the possession of the Railway for the same period as that prescribed for other unclaimed articles.

This Rule, in so far as it relates to explosives, is supplemental to, and no modification of, the rules made under the Indian Explosives Act.

- (e) Perishable articles unclaimed or not taken delivery of, will be disposed of by auction at owner's risk and expense by the Station Master of the station at which they may be left after the expiry of 24 hours or earlier if they are, or are likely to become, offensive.
- (f) Public sales by auction will be held every quarter of the year of all unclaimed or lost property which has remained in the possession of the Railway over 6 months. At least 15 days' previous notice of each auction will be given by advertisement in a newspaper.
- (g) Any surplus proceeds arising out of sale of lost property or unclaimed consignments after payment of all charges and expenses due to the Railway, will be paid to the person or persons thereto entitled.

Lost Property.

8. (a) Lost property found in Railway vehicles or on Railway premises will, subject to the exception mentioned in paragraph (e) above, be sent to the Lost Property Office after 48 hours, and will be dealt with in the same manner as unclaimed booked goods.
- (b) Application for the recovery of lost property should be made to the nearest Station Master, and also to the Traffic Manager, Godhra, marked on the outside cover "Lost Property."
- (c) The Lost Property Office is situated at Godhra.
- (d) A fee of two annas for each article or package will be charged in addition to a storage charge of annas 4 per month or portion of a month during which it has remained in the possession of the Railway Company as Lost Property.

Left Luggage Offices or Cloak-Rooms.

9. (a) Luggage may be placed for temporary custody in charge of the Station Masters at certain stations.
- (b) A Left Luggage Ticket will be given to any person depositing luggage or parcels for custody in a cloak-room, and delivery will be

made to any person presenting such receipt ticket, after which all responsibility of the Railway Administration in respect of such luggage or parcels shall absolutely cease and determine. The person presenting the ticket must sign his name on the ticket and enter the date. An Indemnity Bond should be executed by the owner in all cases of loss of Left Luggage receipts.

- (c) Before a Left Luggage Ticket is given, the Luggage Ticket issued at the forwarding station in the case of luggage received by Railway, must be collected.
- (d) A charge of two annas per package will be levied for each 24 hours or part of 24 hours, during which the luggage or parcel remains in a cloak-room.

For the purpose of this rule, Sundays, Good Friday and Christmas Day are not considered *dies non*. The charge will be calculated from the time the package is deposited in the cloak-room. This time will be marked on the Left Luggage Ticket just below the date.

- (e) The responsibility of the Railway Administration for articles left in a cloak-room shall be that of a bailee under Sections 151, 152 and 161 of the Indian Contract Act, 1872 (IX of 1872).

Articles deposited in cloak-rooms, which are unclaimed, will, after a period of one month, be transferred to the Lost Property Office and be dealt with as prescribed in rules for unclaimed packages.

II.—RULES FOR REGULATING THE USE OF ROLLING-STOCK ENGINES AND TRAINS.

10.—Demurrage.

Circumstances.	Time allowed free.	Rate per ton or part of a ton of carrying capacity per hour or part of an hour in excess of the free time.	Remarks.
		Rs. A. P.	
<i>In Railway Premises.</i>			
On vehicles ordered and waiting to be loaded by senders or detained for consignment note or otherwise owing to default of or at the request of the sender.	6 hours of day-light from the time at which the vehicles are placed in position.	0 0 4	
On loaded vehicles waiting to be discharged by owners.	6 hours of day-light from the time at which the vehicles are placed in position for unloading.	Same rates as above.	The Railway Administration will at its option unload the vehicles and charge the consignee for doing so and will also charge wharfage on the contents under Rule 1. The Railway Company reserves the right of unloading owner's loads at destination immediately on arrival or within 9 hours of day-light after arrival. In such cases the cost of unloading will be borne by the Railway.

Circumstances.	Time allowed free.	Rate per ton or part of a ton of carrying capacity per hour or part of an hour in excess of the free time.	Remarks.
		Rs. A. P.	
<i>In Private Sidings.</i>			
On vehicles waiting to be loaded at a private siding;	6 hours of day-light from the time at which the vehicles are placed within the limits of such a siding.	0 0 4	
On loaded vehicles waiting to be discharged in a private siding.	6 hours of day-light from the time at which the vehicles are shunted within the limits of such a siding.	Same rates as above.	

NOTE.—Day-light hours are reckoned as from 6 to 18 o'clock.

Demurrage will be charged for every hour, day or night, in excess of the free time.

Demurrage Charge on Reserved Carriages.

11. When, for the convenience of passengers, reserved carriages are detained at intermediate stations, a charge of 8 annas for an 8-wheeled carriage, 6 annas for a 6-wheeled and 4 annas for a 4-wheeled carriage per hour or part of an hour will be made, but the charge will only be collected when orders to this effect are specially issued.

The same charge applies for detention to carriages ordered by intending passengers and not used from the time the vehicle is available till the time when intimation is received that it is not required.

Demurrage Charge for Engine.

12. A demurrage charge of Rs. 8 per hour or part of an hour on account of engine hire will be made for the extra hours if an engine of a public special train is detained *en route* at the party's request.

III.—CIRCULATION OF CHARGES,

13. In calculating wharfage and demurrage charges, fractions of one anna less than six pies shall be dropped and six pies and over shall be charged as one anna. Where the total amount of demurrage or wharfage due on any consignment is less than 3 annas it shall be foregone.

IV.—GENERAL.

14. (a) In the event of goods requiring to be loaded or unloaded by owners becoming liable to both demurrage and wharfage charges, the Railway Administration may levy both demurrage and wharfage charges for such periods as the goods would be liable to such charges under these rules.

(b) If and for so long as the state of the traffic or any sudden emergency makes it necessary and after advertisement in the local newspapers the rate of demurrage and wharfage may be increased and the free time may be curtailed.

(c) Sundays, Christmas Day and Good Friday will be reckoned in charging demurrage on all wagons made available for unloading on those days and stations will also be opened for unloading of wagons on those days so that merchants receiving wagons to their addresses which they are required to unload may do so.

This does not apply in the case of wharfage in which connection the above days will be treated as *dies non* as hitherto.

(d) Explosives or dangerous goods must be removed by the consignee from the receiving station during the 12 hours of day-light after arrival; if this condition is not strictly complied with, the Railway Administration may return the consignment to consignor at his risk and expense.

(e) Should the wharfage or the storage on actual weight exceed the demurrage charge at the wagon rate for the full time, the latter rate will be charged.

(f) The Railway Administration have the same lien on goods for demurrage and wharfage, and, if incurred, for unloading, as for freight, and these charges must be paid before the goods are removed.

No. 342-P.-16.—The Senior Government Inspector of Railways, Circle No. 5, Bombay, having inspected the Samlaya-Timba Section of the Baroda State Railways, authorised its opening for passenger traffic on 1st February 1919.

The Railway Board, after considering his report, have confirmed his action.

No. 508-E.-19.—Mr. R. H. Aserappa, Executive Engineer and officiating Junior Government Inspector of Railways, Circle No. 1, is retransferred to the Eastern Bengal Railway, with effect from the afternoon of the 3rd April 1919.

No. 681-E.-19.—With reference to Railway Board's Notification No. 2027-E.-18, dated the 24th December 1918, Mr. O. W. Watkins, officiating District Locomotive Superintendent and Works Manager, North-Western Railway, will hold sub. *pro tem.* rank in class II, grade 5, of the Superior Revenue Establishment of State Railways, with effect from the 30th October 1918 and until further orders.

No. 730-E.-19.—With reference to Railway Board's Notification No. 672-E., dated the 8th May 1918, Mr. R. de Vere Irwin, Assistant Locomotive Superintendent, Eastern Bengal Railway, in class III, grade 2, of the Superior Revenue Establishment of State Railways, will continue to officiate as a District Locomotive Superintendent in class II of that Establishment, with effect from the 9th February 1919 and until further orders.

No. 771-E.-19.—Mr. E. A. S. Bell, C.I.E., Agent, North-Western Railway, is granted combined leave for seven months, *i.e.*, privilege leave due and furlough for the remaining period under Articles 233 and 308 (4), Civil Service Regulations, with effect from the 1st May 1919 or subsequent date.

No. 771-E.-1-19.—With reference to Railway Board's Notification No. 771-E.-19, dated the 11th April 1919, Mr. F. J. Harvey, Chief Engineer, North-Western Railway, is appointed to officiate as Agent of that Railway.

No. 771-E.-2-19.—With reference to Railway Board's Notification No. 771-E.-1-19, dated the 11th April 1919, Lieutenant-Colonel C. W. Wilkinson, C.M.G., D.S.O., R.E., Superintending Engineer on special duty, is appointed to officiate as Chief Engineer of the North-Western Railway with the officiating rank of Chief Engineer, 2nd class.

No. 908-P.-16.—It is hereby notified for general information that the Railway Board have sanctioned a detailed survey being carried out by the Agency of the Madras and Southern Mahratta Railway Company for a line of railway on the metre gauge from Karad, a station on the Madras and Southern Mahratta Railway *via* Chiplum below the Western Ghats to Ulva on the Southern Shore of the Harbour of Bombay, a total distance of about 202 miles.

The survey will be known as the Karad-Chiplum-Ulva Railway Survey.

No. 855-P.-16.—It is hereby notified for general information that the Railway Board have sanctioned the construction of a narrow gauge railway connection between Parasia, a station on the Great Indian Peninsula Railway and Khimsadah, a station on the Pench Valley line of the Bengal Nagpur Railway.

No. 912-P.-16.—It is hereby notified, for general information, that the Railway Board have sanctioned a reconnaissance survey being carried out by the Agency of the Hardwar Dehra Branch Railway Company, for a branch line on the 2' 0" and 2' 6" gauge alternatively from Hardwar or Rikbihesh road station to Karnprayag in the Garhwal District, a distance of about 84 miles.

2. This survey will be known as the Hardwar or Rikbihesh-Karnprayag railway reconnaissance survey.

No. 950-P.-16.—It is hereby notified for general information that the Government of India have sanctioned a survey being carried out by the Agency of the Assam Bengal Railway for a light railway from Akhaura Station on the Assam Bengal Railway to Birendranagar *via* Agartala, a distance of about 15 miles.

2. The survey will be known as the Akhaura-Birendranagar Survey.

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.●

NOTIFICATIONS.

Simla, the 7th April, 1919.

No. E.-49.—The services of Dr. G. C. Simpson, F.B.S., Controller (Incident Distribution), Simla, are replaced at the disposal of the Department of Revenue and Agriculture, with effect from the afternoon of the 31st March 1919.

No. E.-735.—Captain G. C. Sherrard, lately Deputy Controller (Agricultural Requirements, Mesopotamia), was granted war leave for one month, with effect from the 1st December 1918, under India Army Order No. 201 of 1917.

The 8th April, 1919.

No. E.-823.—The services of Mr. C. G. Freke, I.C.S., Deputy Controller of Munitions, Bombay, are replaced at the disposal of the Government of Bombay, with effect from the afternoon of the 29th March 1919.

F. R. R. RUDMAN,
Secretary, Indian Munitions Board.

**GOVERNMENT OF INDIA.
DEPARTMENT OF EDUCATION.**

SANITARY.**PLAQUE.**

Simla, the 11th April, 1919.

Report of plague seizures and deaths reported in India during the week
1819 is published for general information:—

MONDAY PLAQUE REPORT AREA

MADRAS PLAQUE REPORT AREA

BOMBAY PLAQUE REPORT AREA

	Municipalities, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures	Plague deaths.
Bombay City	83	20	
Broach District	13	9	
Surat District	3	2	
Thane District	*11	*8	
Ahmednagar District	7	5	
Satara District	29	23	
Central	West Khandesh District	2	2
	Nasik District	1	
	Poona Town	1	1
	Batmagiri Port	37	26
Southern	Belgaum District	33	7
	Udharwar District	53*	22*
	Garnchi Town and Port	16	8
	Kamare Port	5	4
	Baroda State	52	28
	Mangrol Port	3	4
Political Chargers	Cambay State	*10	*11
	Kathiwak Agency	6	6
	Mangalore Port	11	12
	TOTAL	319	211
MADRAS PLAQUE REPORT AREA	Ceilambore District	14	18
	Cuddapah District	9	
	Mangalore Port	2	1
	Bellary District	21	13
	Kittna District	1 (n)	
	Salem District	9	
	Guntur District	*10	2
	Nalgiris District	9	1
	TOTAL	61	43
BOMBAY PLAQUE REPORT AREA	Calcutta	28	36
	Bi-Province District	24	18
	TOTAL	62	54

* For two weeks.

(n) One imported.

SUPPLEMENT TO THE QUARTERLY STATEMENT OF TAXES AND DUTIES

	Division.	District, State, Town of 10,000 or more inhabitants, and Port.	Taxes Imposed	
			Revenue	General
BRAHMOORI	UPPER PROVINCES	Purnia District	327	319
		Brahmapuri District	35	32
		Berar District	260	262
		Champaran District	8	8
		Muzaffarpur District	176	169
	TIRHUTA	Darbhanga District	377	366
		Ghagharpur Town	100	98
		Bhagalpur District	134	134
		Monghyr District	108	102
		TOTAL	1,402	1,392
CENTRAL PROVINCES	MEERUT	Saharanpur District	12	9
		Baldiahdahar District	54	53
		Maispuri District	9	9
		Bareilly City	1	1
		Shahjahanpur District	8	8
	AGRA	Cawnpore District	19	19
		Fatehpur District	2	2
		Allahabad District	5	5
		Benares District	30	13
		Mirzapur District	14	11
BENARES	BENARES	Jamnapur District	1	1
		Ghazipur District	294	217
		Ballia District	369	248
		Basti District	124	29
		Asansorh District	298	228
	GORAKHPUR	Lucknow District	7	7
		Fyzabad District	19	28
		Gonda District	12	13
		Bareilly District	0	0
		TOTAL	1,105	1,037
PUNJAB	AMBALA	Hissar District	79	61
		Rohtak District	369	233
		Gurgaon District	—	1
		Ambala District	1	—
		Jullundur District	3	—
	JALANDHAR	Ludhiana District	26	10
		Ferozepore District	29	8
		Lahore District	114	84
		Gurdaspur District	4	—
		Gujranwala District	1	—
RAWALPINDI	LAHORE	Shakargarh District	19	—
		Jhelum District	72	12
		Rawalpindi District	2	—
		Attack District	44	25
		TOTAL	369	137
	MULTAN	Montgomery District	2	2
		Lyallpur District	45	37
		Mohatta District	45	37
		TOTAL	92	76
		TOTAL	92	76
NATIVE STATE	NATIVE STATE	Patiala State	—	—
		Jind State	26	20
		Wabha State	20	18
		Bahawalpur State	2	2
		TOTAL	72	60

In addition for the week ending 2nd March 1919, the following addition should be made:
Brahmouri—Purnia District add 51 against 77 districts.

District Division	Province	Districts, Cities, Towns of 10,000 or more inhabitants, and Ports.		Plague infected.	Plague deaths.
Burma	Pagan	Bagan Town		40	43
		Thambawaddy District		6	5
		Pagan District		1	1
		Pyone District		3	3
		Myauk Town		13	13
	Imayawaddy	Hmannada District		1	1
		Tanintharyi		2	2
	Mandalay	Mandalay Town		21	20
		Bhamo District		4	3
		Myitkyina District		4	4
		Sittwe District		6	5
		Sagamien District		7	7
Central Provinces	Magwe	Lower Chindwin District		7	7
		Minbu District		7	7
		Magwe District		1	5
	Methilin	Tamethin District		1	1
		Myingyan District		9	9
	Native States	Northern Shan States		1	1
				TOTAL	142
					142
Andhra Pradesh	Nagpur	Nagpur Town		12	10
		Kamptee Cantonment			1
		Nagpur District		37	10
		Bhagirathi District		48	37
		Bhagirathi District		11	6
	Jubbulpore	Jubbulpore Town		13	9
		Jubbulpore District		29	18
		Beonai District		14	11
				TOTAL	103
					111
Karnataka	Karnataka	Bangalore Civil and Military Station		22	22
		Bangalore City		2	
		Bangalore District		16	12
		Mysore City		1	1
		Mysore District		16	8
		Kolar District		6	4
		Chitaldrug District		6	5
		Tumkur District		6	4
		Koile District		24	24
				TOTAL	87
					80

Population. - Cities, Towns of 2,000 or more inhabitants.
and Ports.

		Districts, States, Divisions or 10,000 or more Isolated Posts and Towns.		Postage Revenue.		Revenue Expenditure.	
HYDERABAD STATE	CENTRAL INDIA	Parbhani District	.	.	1	1	1
		Nanded District	.	.	20	23	23
		Unmanned Districts	.	.	9	13	13
		Sidar District	.	.	11	11	11
		Medak District	.	.	18	18	18
		Nizamabad District	.	.	6	1	1
		Malgonda District	.	.	17	10	10
		Hyderabad City and Suburbs	.	.	48	39	39
		Secunderabad	.	.	1(a)		
		Hyderabad Residency Bazaar	.	.	9	5	5
		Abilabad District	.	.			7
		TOTAL		1399	1399	1399	1399
CENTRAL INDIA	CENTRAL INDIA	Gwalior State	.	.	39	21	21
		Bewa State	.	.	33	10	10
		Sehore Cantourment	.	.	8	4	4
		TOTAL		101	65	65	65
		Ajmer District	.	.	38	34	34
		TOTAL		38	34	34	34
		GRAND TOTAL		4,478	3,710	3,710	3,710

(a) Imported.

* Includes previous weeks. The actual number of cases and deaths during the week ending March 29th were 90 and 81, respectively.

SIMLA :

F. H. G. HUTCHINSON, Lieut.-Col., I.M.S.,

The 11th April 1919.

*Offg. Sanitary Commissioner with the
Government of India*

H. SHARP.

Officer Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 10th April 1919, based on the Indian Daily Weather Reports of the period.

1. Fairly numerous duststorms and thunderstorms were of daily occurrence. Rain fell in north Hyderabad, the west of the Central Provinces, the Kumaon hills and Assam on the first two days. During the next four days rainfall was confined to northeast India and Burma, and was widespread in the former areas between the 6th and 8th. At the end of the week a depression from Persia entered northwest India and gave nearly general rain in the North-West Frontier Province, with a few falls in northeast Baluchistan.

2. *Burma*.—Rainfall was local in Upper Burma on the 5th and 7th, and on the south Burma coast on the 9th; there were also a few falls in Upper Burma on the 6th and 9th, and in Lower Burma on the 7th and 8th.

Northeast India, including Orissa.—There was nearly general rain in Assam on the 5th, 6th and 7th, in Bengal on the 7th and 8th, and in Orissa on the 8th; on two other days rain fell locally in Assam and at a few stations in Bengal and Orissa. In Bihar there was local rain on the 8th, while a few falls occurred on one other day.

The United Provinces, Central India and the Central Provinces.—On the 4th nearly general rain fell in the Kumaon hills and local rain in the west of the Central Provinces.

Northwest India.—Rainfall was nearly general in the North-West Frontier Province on the 9th; over the rest of the division weather was rainless during the week except for light falls at Sialkot, Rawalpindi, Simla and Hyderabad.

The Peninsula.—There was nearly general rain in north Hyderabad on the 3rd and 4th. In the rest of the division Bijapur and Gopalpur were the only stations that reported rain.

3. The chief amounts of rainfall reported were as follows:—

April 4th. Dibrugarh 0.67", Shillong 0.50", Darjiling 0.49", Mukteswar 0.62", Roorkee 0.20", Akola 0.25", Saugor 0.44", Jubbulpore 0.23", Pachmarhi 1.30" and Sialkot 0.18".

" 5th. Lashio 1.25", Silchar 0.99", Parjiling 3.97", Barisal 1.40" and Mymensingh 0.82".

" 6th. Lashio 0.85", Bhamo 1.13", Sibaagar 0.86", Gauhati 1.02", Silchar 0.55", Shillong 0.55", Cherrapunji 0.80", Chittagong 0.43", Barisal 0.35" and Balasore 1.60".

" 7th. Lashio 0.73", Maymyo 0.41", Dibrugarh 0.42", Dhubri 0.45", Silchar 0.39", Shillong 0.93", Cherrapunji 0.68", Cox's Bazar 1.80", Chittagong 1.00", Narayanganj 1.00", Saugor Island 0.54", Japiguri 0.52", False Point 0.92" and Purnea 1.18".

" 8th. Mergui 1.10", Akyab 1.13", Shillong 0.43", Chittagong 0.42", Calcutta 1.01", Saugor Island 0.46", Burdwan 0.55", Mymensingh 0.57", Balasore 0.30", False Point 2.16", Cuttack 0.47", Darbhanga 0.38" and Patna 0.49".

" 9th. Victoria Point 0.70", Mergui 1.55", Moulmein 1.00", Parachinar 1.23", Drost 1.19" and Landikotal 0.75".

4. The week's rainfall was 20 per cent or more in excess in the Bay Islands, Burma, Bengal, Orissa, Bihar, Rajputana West, Berar and Hyderabad North; and was 20 per cent or more in deficit in Assam, the United Provinces, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Rajputana East, the Central Provinces East, the Bombay Deccan, Hyderabad South, Mysore and the Madras Presidency. It was normal in Chota Nagpur and the Central Provinces West. No rain usually falls at this time of year in Sind, Punjab, Central India and the Konkan.

The rainfall from the 29th November to date is 20 per cent or more in deficit in the Bay Islands, Bengal, the Punjab Southwest, the North-West Frontier Province, Assam, Bihar and Rajputana East; and is 20 per cent or more in excess in Lower Burma, the United Provinces West, Gujarat, Central India, Berar, the Central Provinces, Sind, Hyderabad, Mysore, Malabar and the Madras Coast North. In the remaining provinces it has varied from the normal by less than 20 per cent.

Division.	RAINFALL DATA FOR WEEK ENDING ON 10TH APRIL 1919.			RAINFALL DATA FROM 29TH NOVEMBER 1918 TO 10TH APRIL 1919.			PERCENTAGE DEPARTURE FROM NORMAL.	
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or deficit in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or deficit in inches.	This week.	Last week.
Bay Islands	0.5	0.2	+0.3	8.8	11.8	-2.5	-32	-25
Lower Burma	0.7	0.4	+0.3	3.7	2.6	+1.1	+42	+38
Upper Burma	0.8	0.2	+0.6	1.8	1.8	-0.2	-11	-50
Assam	1.2	1.7	-0.5	3.5	8.2	-5.4	+81	+68
Bengal	1.3	0.4	+0.9	2.9	4.0	-1.1	-27	-53
Orissa	1.4	0.9	+1.2	6.4	3.8	+3.14	+94	+61
Chota Nagpur	0.4	0.1	0	6.8	3.6	+3.2	+89	+91
Bihar	0.6	0.9	-0.4	3.0	2.1	+0.9	+48	+28
United Provinces, East	0	0.1	-0.1	2.8	2.3	+0.1	+5	+10
United Provinces, West	0	0.1	-0.1	4.2	3.5	+0.7	+20	+24
Punjab, East and North	0.1	0.2	-0.1	4.8	4.9	-0.1	-2	0
Punjab, South-West	0	0.1	-0.1	2.0	2.0	-0.6	-28	-20
Kashmir	0	0.8	-0.8	14.1	12.5	+1.6	+18	+21
N.-W. Frontier Province	0.1	0.4	-0.3	3.4	4.7	-1.3	-28	-23
Baluchistan	0	0.2	-0.2	4.1	5.1	-1.0	-20	-16
Sind	0	0	0	0.6	1.0	-0.4	-40	-40
Rajputana, West	0.1	0	+0.1	0.9	1.0	-0.1	-10	-30
Rajputana, East	0	0.1	-0.1	0.9	1.2	-0.3	-28	-18
Gujarat	0	0	0	0.8	0.1	+0.2	+200	+200
Central India, West	0	0	0	2.0	0.6	+1.4	+228	+228
Central India, East	0	0	0	4.7	2.4	+2.3	+90	+90
Berar	0.3	0	+0.3	4.0	1.8	+2.2	+122	+111
Central Provinces, West	0.1	0.1	0	6.6	2.0	+4.6	+248	+248
Central Provinces, East	0	0.2	-0.2	8.9	3.0	+5.9	+197	+218
Konkan	0	0	0	0.8	0.1	+0.2	+200	+200
Bombay Deccan	0	0.1	-0.1	0.7	0.8	-0.1	-18	0
Hyderabad, North	0.2	0	+0.2	2.5	1.1	+1.4	+127	+108
Hyderabad, South	0	0.1	-0.1	2.6	1.2	+1.4	+117	+136
Mysore	0	0.1	-0.1	1.7	1.4	+0.3	+21	+31
Malabar	0	0.5	-0.5	5.6	4.1	+1.5	+87	+66
Madras, South-East	0	0.2	-0.2	8.1	7.6	+0.6	+7	+9
Madras Deccan	0	0.1	-0.1	1.8	1.1	+0.8	+18	+80
Madras Coast, North	0	0.1	-0.1	6.0	8.0	+1.0	+88	+88

G. C. SIMPSON,
for Director-General of Meteorology
J. HULLAH,
Officer Secretary to the Government of India,

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

**Season and Crop Prospects for the week ending Saturday,
5th April 1919.**

Burma.—Light showers fall in several districts. In Lower Burma plucking of tobacco is still proceeding. In Upper Burma cultivation of spring crops and harvesting of miscellaneous island and other dry crops are still proceeding, and clearing of hillsides for cultivation continues. The condition of standing crops is generally fair. Cattle are generally healthy. The price of unhusked rice at Rangoon is stationary at Rs. 128 per hundred baskets and is above normal. The market for white rice is steady at Rs. 330 for specials.

Assam.—The weather during the week was hot and dry. Rain is badly wanted everywhere. Pressing of sugarcane, harvesting of pulses and tobacco and ploughing for and sowing of autumn and broad cast winter rice and jute are in progress. The outturn of pulses is fair and the prospects and outturn of other crops are generally poor. Cattle disease is reported from four districts. The price of common rice is still stationary.

Bengal.—Practically no rain fell during the week except in the Chittagong division. Rain is badly wanted for agricultural operations. Harvesting of spring crops continues. The condition of standing crops is fair in some places. The average price of common rice has risen by 2 per cent. Distress continues in Bankura and in the Brahmanbaria sub-division of Tipperah. In Bankura 5,835 persons are receiving gratuitous relief and 4,369 persons are engaged on District Board work. In Brahmanbaria Rs. 1,39,953 have been distributed as agricultural loans up to date and 1,585 persons worked daily on an average on test works.

Bihar and Orissa.—Light showers fell in parts of Orissa and Chota Nagpur. There was no rain in Bihar. Preparation of lands for the next season's crops and harvesting of spring crops continue. Planting of sugarcane is going on. Standing crops are doing well. The daily average number of persons attending test works was 6,741 in Bhagalpur, 1,463 in Angul and 278 in Manbhum. Gratuitous relief was given to 606 persons in Cuttack and to 8,165 in Angul. The price of common rice has risen in six districts, fallen in four and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from ten districts.

United Provinces.—Light and scattered rain fell in a few districts. Some damage by west wind is reported from Moradabad. Land is being prepared for extra crops and sugarcane and sowing these continue. Harvesting of spring crops is in full swing. Irrigation of extra crops and sugarcane and extraction of opium are going on. Standing crops are doing well. Prospects are hopeful. The condition of agricultural stock is fair but some cattle disease is reported from a few districts. Fodder is available though scarce and dear. Water and market supplies are sufficient. Prices are slightly falling.

The weekly report on scarcity is as follows:— The week was practically rainless except for light showers in Etawah and Jhansi. No damage to crops is reported. Sowing of sugarcane, harvesting of spring crops and extraction of opium continue. No marked increase in crime and no wandering or emaciation are noticeable but a temporary movement is reported from Etawah towards the irrigated tracts in search of fodder and harvesting work. Cholera is reported from parts of Benares. Otherwise the public health is generally good. The physical condition of people on relief is fair in the affected tracts of Etawah. Classes mostly affected are agriculturists and labourers. In Jhansi and Hamirpur distress is more noticeable amongst middle classes. The condition of agricultural stock is reported to be poor in the Bundelkhand districts and Agra. Elsewhere it is satisfactory. Fodder is still scarce and dear. Government forest hay continues to be provided. The supplies received are, however, insufficient, the amount being limited by shortage of railway transport. Advances for subsistence, takari and for grain importation continue in Garhwal. Takari is being freely given and suspensions of revenue allowed in all affected tracts. Water is sufficient. Markets are well stocked. Prices are almost stationary. The price basis in Garhwal was 4 seers, in Agra and Mirzapur 7½ seers, in Etawah, Benares and Banda 6½ seers, and in Hamirpur 8 seers per rupee for gratuitous relief and 6½ seers per rupee for test works. In Jalaun and Jhansi it was 7 seers per rupee. Clothing is generally needed and being provided for from Indian People's Famine Trust Fund and from private charity. Numbers of persons relieved:—Garhwal—gratuitous relief 940; Etawah—works 9,825, aided works 834, private works 581, gratuitous relief 2,883, total 15,423; Benares—private works 80, gratuitous relief 355, total 435; Jalaun—works 181, private 47, poorhouse 21, gratuitous relief 790, total 1,048; Jhansi—works 87, poorhouse 9, gratuitous relief 500, relieved by police 4, total 550; Hamirpur—works 646, private 120, poorhouse 807, gratuitous relief 2,808, total 3,180; Banda—works 98, poorhouse 51, gratuitous relief 4,372, total 4,624; Agra—works 303; Mirzapur—works 25, poorhouse 49.

gratuitous relief 127, total 201; Rati—works 533; Cawnpore—works 146; Patna—works 361.

Punjab.—Light rain fell in parts of a few districts and was beneficial to extra spring crops and sugarcane. The condition of standing wheat and other spring crops is generally good on irrigated and below average to average on unirrigated areas. Extra spring crops and sugarcane are being sown. The area sown is below normal to normal. Germination is good. Reaping of gram, barley and rapeseed continues in some districts. Expected yield is normal on irrigated and below normal on unirrigated areas. Cattle are generally healthy. Dry fodder is scarce in most districts but green fodder is available. Water is generally sufficient. Prices are generally stationary and above scarcity rates. Price of wheat—Lahore 6 $\frac{1}{2}$, Rawalpindi 6 $\frac{1}{2}$, Lyallpur 7, Ambala 7 $\frac{1}{2}$ and Ferozepore 7 $\frac{1}{2}$ seers per rupee.

North-West Frontier Province.—The week was practically rainless. Rain is badly wanted in Dera Ismail Khan. The condition of standing crops both on irrigated and unirrigated lands is average in Peshawar and Bannu and below normal in Dera Ismail Khan. Sowings of extra spring crops, sugarcane and cotton are in progress in the Peshawar district. Harvesting of rapeseed and gram has commenced in places and their output is reported to be average. The price of wheat in Peshawar was 8 $\frac{1}{2}$ and in Dera Ismail Khan 7 $\frac{1}{2}$ seers per rupee.

Jammu.—No rain fell during the week. Prices are stationary. Fodder is sufficient.

Kashmir.—Report not received.

Rajputana.—The weather during the week was hot. Harvesting of crops is progressing. The condition of standing crops on irrigated areas is fair. Cattle are in deteriorating condition generally owing to scarcity of fodder in most places. They are mostly fed on leaves of trees. The water supply is generally sufficient. Prices are high and rising. Grass, takaisi is being distributed in Bharatpur and Ajmer-Merwara. The daily average number of persons relieved in the Dungarpur State was 594. In the Karauli State there were 134 persons on works and 253 persons were relieved gratuitously. The number on works in Shahpura was 3,039. The number of persons attending test works in Merwara was 24, and those gratuitously relieved in tahsils, Ajmer 88, Beawar 77 and Todgarh 104.

Central India.—Slight showers were received in Ratlam and Dhar. Spring crops are being harvested. Sugarcane is being irrigated in Malwa. Land is being prepared for autumn crops in Indore. Standing crops and their probable output are fair except in parts of Gwalior, Indore, Bundelkhand, Malwa and the Southern States. The condition of agricultural stock is bad in parts of Gwalior and Bundelkhand, poor in parts of Malwa and fair elsewhere except in parts of Bhopal, Baghelkhand, Malwa and the Southern States where cattle disease prevails. Scarcity of fodder is reported from Gwalior, Indore, Bundelkhand and parts of Malwa and the Southern States. Prices are high but stationary. The condition of poppy is fair in Indore and opium is being collected in Gwalior and Baghelkhand.

The weekly report on famine is as follows:—

Bundelkhand—Distress is not acute. The number of persons on works has decreased in some States owing to harvesting operations. There is no wandering or emaciation. Relief measures are adequate. Suspension of land revenue is being granted and taksali advanced. The public health is good. Small-pox is prevalent in places. Prices range between 6 to 8 seers per rupee save in Orchha, Bijawar and Chhatarpur where kothi and kuthi are available from 9 to 11 seers per rupee. Numbers on relief in thousands:—Works 11.1, gratuitous 6, total 17.1.

Baghelkhand—The condition of people is good. Relief measures are adequate. Fodder and water are plentiful. Prices range between 7 to 8 seers per rupee. Numbers of Kothi relief works 345, gratuitous relief 55, total 400. Relief has been started in Rewah and Maihar but figures have not yet been received. No relief works have been opened in Nagod, Sohawa, Jaso and Bhamunda.

Central Provinces.—The weather has been cloudy and hot. Light showers were received in eleven districts. The rain was accompanied by hail in parts of the Nimar and Buldana districts but no damage has been reported. Harvesting of spring crops has been completed in most districts. Threshing and winnowing are in full swing. Preparation of land for autumn sowing has been started or is in progress in twelve districts. Mauta crop has suffered from cloudy weather in four districts and an yield of 6 to 10 muntas is expected in most districts. Fodder and water are scarce or inadequate in Betul, Hoshangabad and Chhindwara and in Berar districts. Agricultural stock is generally in good condition but cattle disease is reported in parts of six districts. Relief works continue in six districts. Prices of food grains are still high but the price of gram shows a slight downward course.

Provincial States:—Threshing and winnowing of spring crops are in full swing. Preparation of land for autumn sowing and repairs to field embankments are in progress.

The weekly report on famine and scarcity is as follows.—Distress is subsiding in Seoni. Relief measures and harvesting operations which are in full swing are easing the situation in Jubbulpore. In Betul gratuitous relief has been started throughout the district but distress is slight among able bodied persons. The number of persons on works there increased owing to the completion of some railway works. Immigration from adjoining States is falling in Jubbulpore. Prices of food grains are high but stationary. Private charity continues to give relief in Jubbulpore, Seoni, Bilaspur and Buldana and has been started in Raipur. The number of persons on works was:—Jubbulpore 6,060, Damoh 970, Seoni 1,161, Saugor 7, Mandla 1,750, Betul 5,068, Chanda 69, Raipur 0,402, Bilaspur 2,504, Durg 1,700, Amravati 1,830, Buldana 1,688, Akola *nil*, total 33,204; and on gratuitous relief Jubbulpore 19,807, Damoh 8,187, Seoni 1,029, Saugor 4, Mandla 390, Betul 2,886, Chanda 152, Durg *nil*, Amravati 190, Buldana 668, Akola *nil*, total 27,793. Gratuitous relief has just been started in Raipur and Bilaspur but figures have not been reported.

Bombay.—During the week very slight rain fell in parts of Hyderabad, Dharwar, and Mahitantha. Standing crops are in fair to good condition. Slight damage by winds is reported from parts of Sukkur, Nawabshah and Hyderabad. Harvesting of spring crops is in progress in several districts and preparations are being made for the next season's cultivation. The fodder supply is generally insufficient but supplies continue to be moved to the worst affected areas under Government arrangements. Agricultural stock is generally sufficient but cattle are deteriorating except in the Konkan. Irrigation is generally deficient. Prices of food grains are high, but generally steady.

The weekly report on famine and scarcity is as follows:—Slight rain fell during the week in parts of Ahmedabad, the Panch Mahals, Broach, Nasik, Sholapur, Satara, Bijapur, and Belgaum. Lands are being prepared for the next season. Relief works are in progress in Ahmednagar, parts of the Panch Mahals, Poona and Satara. Village works continue in Gujarat and Ahmednagar. Test works are open in the Panch Mahals, Kaira and Poona. The poor house opened at Chimbur in the Thana District for receiving destitute immigrants into Bombay City had 701 inmates on the 5th April. The number of persons on relief works, including dependants on the last day of the week ending 5th April, was: Works.—The Panch Mahals 15,739, Ahmednagar 23,510, Poona 15,671, Satara 4,111, total 59,021. Gratuitous relief including village servants:—Ahmedabad 8,508, the Panch Mahals 18,560, Kaira 9,709, Broach 3,204, Kathiawar 3,317, East Khandesh 90, West Khandesh 2,446, Ahmednagar 11,800, Poona 7,266, Sholapur 936, Satara 3,430, Bijapur 5,308, Belgaum 2,636, total 67,094; Native States in the Kathiawar Agency—Palitana State 464, Lathi State 40. The numbers of persons on village works were:—Ahmedabad 57, Broach 1,660, Ahmednagar 250, total 1,867. The numbers of persons on test works were:—The Panch Mahals 837, Kaira 936, Poona 1,554, total 2,427; Native States:—Palitana 74, Wadia 28. People on relief are in good condition and relief measures are adequate. There is no marked increase in mortality and crime. Medical arrangements are adequate. The number of persons on works is increasing. No wandering or emaciation is noticed. The public health is generally good, except for slight cholera and small-pox in some places. The supply of food grains is generally sufficient. Prices are high but stationary. Cheap grain shops are working in the Panch Mahals, Broach, West Khandesh and Nasik. Private charitable relief is being organised and distributed in some districts. The supply of fodder and water is deficient in many places. Fodder is being supplied to affected areas under Government arrangement and prickly pear is much used in some districts. Over 10,000 cattle are subsisting on cactus in Ahmednagar. The condition of cattle is generally bad.

Hyderabad.—Isolated showers averaging 5 cents fell during the week. Harvesting is almost over. Late rice is in fair condition and its harvesting has commenced in parts. Cattle are healthy. Fodder is scarce in most districts. Prices of grains continue to be abnormally high. *Juar* is selling at 3½ seers per rupee in the Karimnagar district. Rupees three lakhs more have been sanctioned for relief of scarcity stricken talukas in the Warangal district.

Mysore.—The week was rainless. Standing crops are in fair condition. They are withering in some districts. The outturn of the harvested sugarcane and *ragi* is poor to fair. Cattle are generally healthy. Water and fodder are generally available. Prices are high and fluctuating. Prospects of the season are fair.

Cochin.—The week was rainless. Cattle are generally healthy. Water and fodder for cattle are sufficient. The public health is fair. Prices of food grains are high.

Madras.—The rainfall during the week was light in Ganjam and the Vizagapatam Agency and *nil* elsewhere. Standing crops are in fair condition generally but are withering in limited areas in Cuddapah, Chingleput, South Arcot, Coimbatore, Madura and Ramnad and have been affected by disease in parts of one taluka in Chittoor. Harvesting of paddy, sugarcane and dry crops is limited with outturn sometimes fair but poor in parts of eleven districts. Late sowings of paddy and dry crops are proceeding under wells and tanks to a small extent. The condition of cattle is good generally. Water is insufficient except in Guntur, Nellore, Chingleput, Malabar and the Hills. Pasture is sufficient except in parts

of seventeen districts. Fodder is insufficient in parts of seven districts. Prices are fairly steady, showing a slight tendency to fall. Prospects are fair generally but bad in parts of Vizianagaram, Kistna, Guntur, Bellary, Chittor, North Arcot and Salem.

The weekly report on famine in Ganjam is as follows:—Twenty-one relief works in Gumsur and twelve in Udayagiri are in progress. Khonds and Ponds mostly affected people, are resorting freely to works. There is no marked foreign influx. The condition of people is generally fair. The public health is fair though small-pox and cholera prevail in parts. Some emaciation among labouring classes, especially children is noticeable. Relief measures are adequate. Distribution of cloth provided by private subscriptions continues and suspensions and remissions of revenue are being granted and State loans advanced. The price of rice in Gumsur was 4-6 seers and in Udayagiri 5-0 seers per rupee. The number of persons on relief : works 7,098, gratuitous 21,753, total 29,851.

Statement showing the number of persons in receipt of relief in districts in which famine has been declared.

Name of Province or State.	PREVIOUS WEEK (REVISED).			PRESENT WEEK.			Increase or decrease.
	Relief works.	Gratuitous and special relief.	Total.	Relief works.	Gratuitous and special relief.	Total.	
1	2	3	4	5	6	7	8
BRITISH PROVINCES.							
<i>Bombay.</i>							
Ahmednagar ...	24,200	11,220	35,420	23,500	11,800	35,100	-32
Poona ...	14,748	6,709	21,458	15,671	7,286	22,937	+1,479
Panob Mahals ...	15,136	11,916	27,051	16,730	13,830	20,569	+2,588
<i>Central Provinces.</i>							
Jubbulpore ...	14,042	18,198	32,240	6,680	19,807	26,867	-6,373
Betal ...	4,444	2,466	6,909	5,068	2,366	7,434	+521
<i>Madras.</i>							
Ganjam ...	7,086	6,983	14,069	7,098	22,758	29,851	+16,863
NATIVE STATES.							
<i>Central India.</i>							
Bundelkhand Agency ...	11,200	4,600	15,800	11,100	6,000	17,100	+1,901
Baghelkhand Agency ...	345	55	400	345	55	400	
<i>Rajputana.</i>							
Dungarpur State ...	89	...	89	594	...	594	+5,61
Karnali State ...	(Figures not reported.)			134	263	397	
<i>Hyderabad State.</i>							
Agrangabed ...	"	"	"	(Figures not reported.)			
Blr ...	"	"	"	"	"	"	
Medak ...	"	"	"	"	"	"	
Total	91,215	62,145	1,53,360	85,300	83,950	1,69,269	*

* This space has been left blank as the statement is incomplete.

J. HULLAH,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 12, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 18th March 1919.

On and after 29th March and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Simla. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Simla and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901. —

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777-73, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 p.m. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*.

J. P. HEWETT,
Secretary to the Government of India."

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Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,
Publisher, *Gazette of India*.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 12th April 1919.

SPECIAL NOTICE.

The Patent Office Journal for 1918 is now published and can be obtained (price Re. 1) at the Patent Office. It contains details of patents applied for and sealed, a list of designs registered, and name and subject matter indexes.

CORRIGENDUM.

The following entry which appeared in the notification published by this office in Part II of the *Gazette of India*, dated the 3rd June 1918, under the heading "Cessation of Exclusive Privileges" is hereby cancelled :—

1905—365 (Fourcault).

APPLICATIONS FOR PATENTS UNDER SECTION 8.

March 31.

- 4318. M. F. Connell. *Improvements in recording machines or totalisators.*
- 4319. Siemens Bros. & Co. Ltd., L. de M. G. Ferreira, and R. J. Insell. *Improvements relating to the control of railway points and signals.*
- 4320. L. W. Williams. *Improvements in ground levers for railways.*
- 4321. G. F. Forwood and J. G. Tapley. *Improved treatment of hydrocarbons.*
- 4322. E. A. W. Jefferies, and F. E. Norton. *Process and apparatus for the cooling and liquefaction of gaseous fluids.*
- 4323. Grip Nut Co. *Improvements in lock nuts and the method of constructing the same.*
- 4324. H. T. F. Lundberg, and H. J. H. Nathorst. *Apparatus for discovering and determining electrically the location of veins of ore or mineral.*
- 4325. J. L. Jardine. *Improvements in apparatus for preparing bamboo and kindred material for pulp extraction.*
- 4326. G. B. Bowles. *Improvements in or relating to axle boxes for railway and like vehicles.*
- 4327. G. B. Bowles. *Improvements in or relating to dust shields for axle boxes for railway and like vehicles.*
- 4328. W. G. Tarrant. *Improved built up wooden girder.*
- 4329. W. G. Tarrant. *Improvements in or connected with aeroplane fuselages.*
- 4330. J. G. F. Lund. *Building stone.*
- 4331. O. V. Cardell. *Improved method of and apparatus for producing ribbed pipes, tubes and the like.*
- 4332. C. Downs, R. A. Bellwood, and T. W. Turnill. *Novel or improved method or process of extracting oil from vegetable seeds and nuts.*
- 4333. S. C. Gawthrop. *Improvements in tea rollers.*

April 1.

- 4334. N. P. Roe. *Railway signallers reminder lever lock.*
- 4335. N. B. Ghadially. *Improvements in vacuum pipe couplings for railway vehicles.*
- 4336. J. Wells. *Improvements in and relating to the carbonisation of wood and the like.*
- 4337. S. Z. de Ferranti. *Improvements relating to heat engines.*
- 4338. L. Linden. *Process for the treatment of water from any source to effect its purification.*
- 4339. Techno-Chemical Laboratories Ltd. *Improvements relating to methods of and means for conducting high temperature reactions.*
- 4340. Techno-Chemical Laboratories Ltd. *Improvements relating to the production of cyanides.*
- 4341. Nitrogen Products & Carbide Co. Ltd. *Improvements relating to the destructive distillation of carbonaceous materials.*
- 4342. Nitrogen Products & Carbide Co. Ltd. *Improved method of and apparatus for the treatment of pitch.*

April 3.

- 4343. Hoover Suction Sweeper Co. *Improvements in suction sweepers.*
- 4344. H. A. Sheppard. *Improvements in magneto-electric machines.*
- 4345. (Mrs.) G. H. Croley. *A spoon and fork substitute.*

April 5.

- 4346. P. T. Hawkins and T. Cowie. *Hand micro telephone fork holder for use in connection with the working of block signalling on railways.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications referred to below, may, at any time within three months of the date of this *Gazette of India*, give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

- 3283. P. Poore. *Improvements relating to the destructive distillation of wood, woody fibre and similar substances.*
- 3289. A. B. Roxburgh, T. Sanderson and F. H. Sanderson. *Improvements relating to the manufacture of charcoal from wood.*
- 3284. R. F. Power. *A model artillery range for instructional purposes.*
- 3305. G. Constantinesco and W. Haddon. *An improved method and means for actuating gun triggers.*
- 3324. Sunbeam Motor Car Co., Ltd. and L. Coatalen. *Improvements in or relating to fuel-feed systems for aeroplanes.*
- 3325. Sunbeam Motor Car Co., Ltd. and L. Coatalen. *Improvements in the cooling of internal combustion engines such as are used on aeroplanes.*
- 3326. Sunbeam Motor Car Co., Ltd. and L. Coatalen. *Improvements in internal combustion engines.*
- 3327. Sunbeam Motor Car Co., Ltd., and L. Coatalen. *Improvements in valve operated mechanism for internal combustion engines.*
- 3328. Sunbeam Motor Car Co., Ltd. and L. Coatalen. *Improvements in cylinders for internal combustion engines.*
- 3382. D. B. Morison. *Improvements in or relating to steam condensing plant.*
- 4006. W. P. C. Smith and W. Dommetter. *Improvements in or relating to burners for use in heating and other appliances.*
- 4165. T. C. Virmani. *Improved medicine and perfumery case.*
- 4181. W. Moir. *Improved kerosine oil burner.*
- 4278. M. P. Bhattacharya. *Safety well brick.*
- 4275. E. W. Shutt. *Conveyor system.*
- 4276. A. Cox. *Improvements in carburettors for use in connection with internal combustion engines.*
- 4278. W. P. Schuck. *Improvements in and relating to the production of a catalyst.*
- 4279. W. Guest and Brown, Lenox & Co., (London) Ltd. *Improvements in constructional steel and iron work.*
- 4280. Monotype Machine (Colonial Patents) Syndicate, Ltd. *Improvements in casting individual type.*
- 4281. Monotype Machine (Colonial Patents) Syndicate, Ltd. *Improvements in or relating to casting type.*
- 4282. A. Brock, Jr. *Improvements in aerial photography.*
- 4283. Jeasop & Co., Ltd. *Improvements in and relating to the placing, guiding and screwing of piles.*
- 4287. R. P. Park. *An Improved machine for separating minerals from ore bearing materials.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specification may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

- 3070. Titan Co., A/S. *Improvements in the process of precipitating titanic acid from concentrated solutions.*
- 3094. Titan Co., A/S. *Improvements in the process of converting amorphous titanium oxygen compounds into crystalline compounds.*
- 3173. Holt Manufacturing Co. *Tractor truck mechanism.*
- 3219. F. W. A. Finloy and R. E. Leonard. *Art of well producing or earth boring.*
- 3274. D. B. Jones. *Process for distilling metallic ores.*
- 3275. D. B. Jones. *Process for producing spelter.*
- 3381. A. J. Chevallay. *Shuttle locking attachment for sewing machines and the like.*
- 3383. J. L. A. Borel and (Mrs.) E. Granga. *Improvements in or relating to machines for manufacturing press buttons or the like.*
- 3426. J. Hamilton and W. T. Maclellan. *Improvements in or relating to the construction of ships.*
- 3572. Monotype Machine (Colonial Patents) Syndicate Ltd. *Improvements in or relating to fluid pressure apparatus.*
- 3616. H. Alfsen. *Improvements in the casting of reinforced concrete vessels.*

3770. Industrial Poured Concrete House Co. *Improvements in concrete house moulds.*
 3773. L. E. Tissier. *Process for carbonising wood.*
 3808. L. Coalalen and Sunbeam Motor Car Co., Ltd. *Improvements relating to the lubrication of cam-shafts for internal combustion engines.*
 3828. L. Green. *Improvements in sleepers.*
 3839. N. Toolsidas. *Improvements in cotton gins.*
 3855. W. R. J. Scroggie. *A fly-proof latrine seat for Indians.*
 3901. F. A. Hill. *Improved weighing machine with recording gear.*
 3926. Vickers, Ltd. *Improvements in or relating to sewing machines.*
 3992. W. J. Stewart. *Improvements in the moulding or casting of reinforced concrete ships and other structures.*
 4005. S. A. Winsor. *Fibre extracting machine.*
 4008. M. V. Rajmachikar. *Improvements in lamp supports or brackets.*
 4045. S. H. Ashworth. *Improvements in combination of apparatus and methods for procuring the regular discharge of water from sand filter beds.*
 4065. K. Chakravarti. *A stringed musical instrument or modified Biwa.*
 4074. T. Pettigrew. *Improved circuit arrangements for operating the selecting devices of telephone installations by number impulses.*
 4077. S. S. Sayad and Timber and Shuttle Loom Co. *Beamless automatic shuttle loom.*
 4078. A. Newton-Smith. *Improvements in the pickers of looms.*
 4079. A. Newton-Smith. *Improvements in shuttle buffers for pickers of looms.*
 4081. G. T. Macfarlane. *Improvements in winches.*
 4082. G. T. Macfarlane. *Improvements in winches.*
 4085. S. H. Menzies. *Improvements in apparatus for use in treating liquids with gases.*
 4086. A. Kerr. *Improvements relating to train and like control systems.*
 4087. Sir C. A. Parsons. *An improved turbine blade attachment.*
 4094. W. E. Kimber. *Improved lifting truck or trolley.*
 4095. J. H. Green. *An improved metallic non-skidding and protecting device for pneumatic tyres.*
 4096. J. C. Gordon. *A new or improved socket or device for receiving or bearing screws such as are employed for fastening purposes.*
 4098. R. E. R. James and C. W. James. *An improved combination of plough and motor tractor.*
 4100. R. S. Portman. *Improvements in and relating to condensers and coolers.*
 4103. J. R. Partington and E. K. Rideal. *Improvements in the production of nitrates.*
 4104. J. R. Partington, G. J. Jones and T. K. Brownson. *Improvements in and relating to the production of ammonium nitrate.*
 4105. Morgan Crucible Co., Ltd. *Improvements in or connected with carbon brushes for dynamo-electric machines.*
 4106. S. S. Ghodke. *Telescopic portable lira.*
 4107. H. E. Wilkinson. *An improved ventilator.*
 4110. C. T. Thorsell and H. L. R. Lunden. *Improvements in process for the production of nitrates from ammonia, ammonium combinations or organic nitrogen combinations.*
 4111. C. T. Thorsell and H. L. R. Lunden. *Improvements in process for the production of nitrates by means of bacteria.*
 4112. C. T. Thorsell and H. L. R. Lunden. *Process for the production of calcium nitrate.*
 4113. C. T. Thorsell and H. L. R. Lunden. *Process for oxidising ammonia, ammonium combinations or organic nitrogen combinations.*
 4114. D. J. Smith. *Improvements in and connected with gas producers.*
 4115. D. J. Smith. *Improvements in scrubbers, cleaners and coolers for gas.*
 4117. F. Heath. *Improvements in wall construction.*
 4121. E. B. Killen. *Improvements in or relating to pneumatic tyres.*
 4124. G. Haglund. *Improvements in or relating to the separation and refining of metals.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, Rs 30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

- | | |
|----------------------------|--------------------------------|
| 3707. Stukenborg. | 4030. Butler and Davis. |
| 3758. Chamberlain. | 4040. Singer Manufacturing Co. |
| 3952. Thorpe and Beecroft. | 4041. Cartland and Martin. |
| 3979. Hughes. | 4043. Sibbald. |
| 4010. Martin. | 4048. Heatty and Gresham Ltd. |
| 4012. Master. | 4049. Sandeman. |
| 4035. Hutchins. | 4052. Stewart and Woockock. |
| 4037. Impey. | 4053. Clarke. |

PATENTS SEALED.

3167. Satow.	3871. Luke, Crawcour and Solomon.
3168. Satow.	3974. Roberts and Kingwell.
3169. Takamine and Satow.	3982. Singer Manufacturing Co.
3812. Hinds.	4007. Stocks.
3313. Aktiebolaget Carlit.	4009. LeMesurier.
3814. Griffith.	4016. Russell.
3815. Weston.	4017. Worswick.
3842. Pacific Evaporator Co.	4018. National Lead Co.
3747. Kinney.	4021. Hansen.
3792. Fastnut Ltd.	4022. Sir Parsons.

RENEWAL FEES PAID.

385 of 1905. Foucault. (To 21 February 1920.)
106 of 1911. International Precipitation Co. (To 6 April 1920.)
158 of 1911. Feuillette. (To 13 October 1920.)
133 of 1912. Brownlie. (To 18 March 1920.)
158 of 1912. Skew. (To 26 March 1920.)
169 of 1912. Robinson. (To 2 April 1920.)
177 of 1912. Baitt. (To 9 April 1920.)
235 of 1912. Lobnitz & Co. Ltd. (To 13 May 1920.)
236 of 1912. Lobnitz & Co. Ltd. (To 13 May 1920.)
258 of 1912. Postum Cereal Co. Ltd. (To 21 May 1920.)
300 of 1912. Anderson. (To 11 June 1920.)
1568 of 1914. General Electric Co. (To 6 April 1920.)
1589 of 1914. General Electric Co. (To 6 April 1920.)
1590 of 1914. Guyner. (To 8 April 1920.)
1599 of 1914. Mallott and ors. (To 15 April 1920.)
1616 of 1914. Sherwood. (To 27 April 1920.)
1633 of 1914. Guerineau. (To 5 May 1920.)
1707 of 1914. Brownlie. (To 11 June 1920.)
2080 of 1915. Jagannath Prasad. (To 30 March 1920.)
2086 of 1915. Spencer. (To 6 April 1920.)
2104 of 1915. Sinclair. (To 20 April 1920.)
2119 of 1915. Hollandsche Residuas Maatschappij, etc. (To 29 April 1920.)
2145 of 1915. Stephens. (To 18 May 1920.)
2156 of 1915. Smith. (To 31 May 1920.)
2207 of 1915. Speer and anr. (To 18 July 1920.).

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1914.

1385. (Eller.) 1389. (Ebler.)

EXTENSION OF COPYRIGHT IN DESIGNS.

Class 1. No. 1821 of 1914. Henry David Llewellyn Lloyd, of Lea Hurst, Latchford, Cheshire, England, and Walls Limited, of Crown Galvanizing Works, Fazeley Street, Birmingham, England. 6th July 1914. (Copyright in design extended for five years.)

Class 3. No. 1442 of 1914. The North British Rubber Company Limited, of Castle Mills, Edinburgh, Scotland. 5th May 1914. (Copyright in design extended for five years.)

DESIGNS ENTERED ON THE REGISTER.

From March 31st to April 5th 1919.

Class 4. No 8449. C. M. Brooke & Sons, of Whiteman Street, South Melbourne, Australia. March 28, 1919.

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. All communications relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) must be made in English and addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed and a full address given in all communications.

2. Directions for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1916, together with current regulations and instructions. These should be consulted before an application is made to the Controller.

3. Advice. The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Models are not required unless specially asked for. Drawings must be on tracing cloth and the Rules and Instructions for the preparation of drawings as given in the Handbook should be strictly followed. A provisional patent cannot be secured under the Indian Patents and Designs Act, 1911.

4. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India application should be made to the patent offices in the countries concerned.

5. Fees are payable in cash and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission for which due allowance should be made. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

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7. Printed Specifications of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

ARMEDABAD	R. C. Technical Institute.	HYDERABAD	Revenue Department of His High near the Nizam's Government.
ALLAHABAD	Public Library.	JALPAIGURI	Office of the Commissioner, Raj- shahi Division.
BANGALORE	Indian Institute of Science.	KABAKI	Office of City Deputy Collector.
BOMBAY	Record Office.	LAHORE	Punjab Public Library.
"	Victoria Jubilee Technical Insti- tute, Byculla.	LONDON	The Patent Office, 25, Southampton Buildings, W.C.
"	The Bombay Textile and Engi- neering Association, No. 1A, Susser Road, Parel.	MADRAS	Record Office, Egmore.
CALCUTTA	Patent Office, No. 1, Council House Street.	MYSSORE	College of Engineering.
CAWNPUR	Civil Engineering College, Sibpur.	NAURU	Office of the Secretary to Govern- ment, General and Revenue Department.
CHINNAPUR	Office of the Director of Indus- tries, United Provinces.	POONA	Victoria Technical Institute.
CHITTAGONG	Office of the Commissioner, Burd- wan Division.	RANGOON	College of Engineering.
DACCA	Office of the Commissioner, Chittagong Division.	ROORKEE	Office of the Revenue Secretary, Government of Burma.
DELHI	Office of the District Board, Dacca.	SHOLAPUR	Thamason College.
	Office of the Deputy Commissioner.	WASHINGTON (U.S.A.)	Office of the Collector.
			The Patent Office.

8. Specifications of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the

Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

9. Publications on sale at the Patent Office:—

	Price.
	Rs. a.
(a) Patent Office Handbook (Acts, Rules and instructions)	1 0
(b) The Indian Patents and Designs Act, II of 1911	0 10
(c) The Indian Patents and Designs Act, II of 1911 (Urdu and Hindi)	each 0 2
(d) The Indian Patents and Designs Rules, 1919	0 3
(e) Weekly Notifications (Extract from the Gazette of India) Annual subscription with postage	0 1
(f) Inventions (Consolidated Subject Matter Index, 1900-1908, and Chronological lists, 1900-1904)	3 0
(g) Inventions (Consolidated Subject Matter Index, 1900-1911, and Chronological lists, 1905-1911)	2 0
(h) Patent Office Journals (Issued quarterly)	each 0 8
(i) Patent Office Journals, 1912, 1914, 1915, 1916, 1917	each 1 0
(j) Printed specifications of inventions since 1912	each 0 8

H. G. GRAVES,
Controller of Patents and Designs.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 8th April 1919.

LIABILITIES.			ASSETS.		
	Rs.	A. P.		Rs.	A. P.
Capital paid up	2,00,00,000	0 0	Government Securities	5,79,80,253	0 0
Reserve Fund 1,89,00,000	0 0	.	Other authorized Investments	1,34,89,144	0 0
Transfer to Special Reserve Fund for Depreciation of Investments, see below	25,00,000	0 0	Loans on Government and other authorized Securities	10,11,89,383	18 10
	1,64,00,000	0 0	Accounts of Credit on Government and other authorized Securities	4,77,89,450	12 5
Reserve for Depreciation of Investments	25,00,000	0 0	Bills discounted and purchased	1,63,76,655	4 2
Public Deposits at Head Office 6,59,69,926 13 1			Balances with other Banks	30,97,005	5 9
Public Deposits at Branches 1,80,54,627 5 0 } 8,20,24,354 2 1			Balloon		
Other Deposits at Head Office and Branches	23,02,25,204	14 10	Dead Stock	28,75,924	8 11
Bank Post Bills, etc	14,92,681 7 3		Stamps	14,591 10 1	
Sundries	25,05,753 9 8		Sundries	3,15,658	8 2
RUPES	35,51,47,994	1 10	Cash and Currency Notes at Head Office* 6,36,78,663 10 5	24,30,68,067	15 4
			Cash and Currency Notes at Branches† 5,84,01,962 8 1	11,20,79,926	2 6
			RUPES	35,51,47,994	1 10

* Includes Seven & ; Seven. value: Rs. 3,79,860 0 0

† Do do do. .. 5,89,717 8 0

Rs. 5,00,577 8 0

By the order of the Directors,

H. FISHER,

N. H. Y. WARREN,

Chief Accountant,

Secretary & Treasurer

Date for Demand Loans 6 per cent.

Percentage 25 44.

BANK OF BENGAL:

Calcutta, 10th April 1919.

BOARD OF EXAMINERS.

Text-books, etc., for sale.

List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta:

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

Qualified Urdu Teachers.

ABBOTTABAD.—M. Q. Rahmat Ullah Khan, B. A., Assistant Master, Government High School, Abbottabad.
AGAR—MALWA.—M. Rameshwar Dayal, Officer's Munshi, Agar, Malwa, C. I.

ALLAHABAD.

M. Sheikh Mohammad Ismail, South Malaka, Allahabad.

M. Syed Muzhar-ul-Husain, 253A, Mohtashim Ganj, Allahabad.

M. S. Athar Husain Jafari, Head Maulavi, A. P. Mission High School, 257 Chak, Allahabad.

AMBALA.

M. Mohd. Akbar Khan Haidari, The Oriental Lodge, Ambala.

M. Zafarullah Khan Haidari, Oriental Lodge, Ambala.

M. Chhote Lal, Lalkurti Bazar, Ambala.

M. Jawala Parshad, Regimental Munshi, Lalkurti Bazar.

M. Guilan Qadir, Karimullah's Compound, near H. M. High School, Ambala Cantonment.

M. Mohamed Khalil, Urdu Instructor, Mohalla Maimaran, Ambala City.

AMRITSAR.—M. Mihruddin, C/o M. Mirza, Karamdin Bros., Hall Bazaar, Amritsar.

AMROHA.—M. Khwaja Amir Ahmad Ansary, Government High School, Amroha.

BANGALORE.

M. Mohd. Imdad Hussain, 1, Gun Troop Road, Bangalore Cantonment.

M. Haasim Mirza, 1, Gun Troop Road, Bangalore.

†M. Mukhtar Ahmad, 1, Gun Troop Road, Bangalore.

M. Obulam Ahmed Sahib, 58, Dispensary Road, Bangalore (Cantonment).

M. Akmal Ali Akmal, Officers' School of Instruction, Bangalore.

M. Muhammad Muslim, Officers' School of Instruction, Bangalore.

*M. S. M. Abdulla Afzali, Officers' School of Instruction, Bangalore.

BANNU.—M. Muli Chand Khurana, Munshi Ali, Pensioner and Clerk to Afghan Medical Mission, Banu.

BAREILLY.—M. Hafizuddin Khan, B.A., Aqab Kotwali, Bareilly.

BOMBAY.

†Mr. H. M. Anwar, Karlewadi, Thakurwadi Road, Post No. 2, Bombay.

Mr. Musa Younus Hakim, Mustafa Lodge, Antop Hill, Matunga, Bombay.

Mr. Mohd. Shah Ahmad Mashari, M.A., Address.—Korawala Mansion, Carnac Road, Bombay 2.

Mr. Ismail Babaji Bhakdar, Address.—Beerban Mosque, Old Hubli, Hubli, District Dharwar.

CALCUTTA.

M. Reza Ali Wahdat, M.R.A.S., 2/1/2, Tiljali 1st Lane, Balligunge, Calcutta.

M. Bedru-z-Zaman, 212/1, Linton Street, Calcutta.

M. Abdul Badi, 5, Ramsanker Roy Lane, Calcutta.

M. A. M. F. Wahhab, Librarian, Calcutta Madrasah, 14, Zakaria Street, Calcutta.

M. Mohd. Ghulam Kibriya Ibrat, 17/1, Noorallah Doctor's Lane, Balligunge Road, Calcutta.

*M. Bedruddin Ahmed, B.A., 3, Elliot Lane, Calcutta.

M. Syed Nawab Ali, 11, Colcotola Street, Calcutta.

†M. Daliluddin Ahmed, 37, Karaya Bazar Road, Balligunge, Calcutta.

M. Abdul Wajid, 106, Harrison Road, Calcutta.

M. A. M. Ubaidur Rashid, B.A., 4, Korabardar Lane, P. O. Wellesley, Calcutta.

M. Nizar Ahmad Khan, 49, Ice Factory Lane, Entally, Calcutta.

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M. Syed Abu Zafar, 36, European Asylum Lane, Calcutta.

M. Md. Quasim Khan, C/o H. A. Rahaman & Co., 44, Lower Chitpore Road, Calcutta.

M. Mohd. Aslam, 19, Tilmala 1st Lane, P. O. Balligunge, Calcutta.

*M. Mirza S. M. K. Sultan, B.A., M.F., 11, Colcotola Street, Calcutta.

*M. Aziz Mohd. Khan Afridi, 41, Gardner's Lane, Entally P. O.

M. Azizun Nabi Khan Aziz, 27, Karaya Bagar Road, Balligunge, Calcutta.

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M. Mohd. Qurban Ali Aziz, 28, Park Lane.

CAMPBELLPORE.

*M. Din Mohammad Khan Talib, Officer, Cadet Unit.

CAWNPORIE.

M. S. Abdul Ghani, Regimental Munshi, Garrison Battalion, Royal Irish Rifles.

M. S. M. Aminuddin, Officers' Teacher, Chain Sukh's Compound, Chatai Mahal, Cawnpore.

DELHI.—M. Aziz-ur-Rahman (of Delhi), Regimental Munshi, The Fort, Delhi

DERA GHAZI KHAN.—M. M. Waris Ali Khan, "Waris," Junior English Master, Government High School, Dera Ghazi Khan.

PEROZEPORIE.

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M. Harnam Das, Headmaster, Malwa Khalsa School, Ferozepore City.

HIMAR.—M. M. I. Jan Bukhari, C/o Booking Clerk, Railway Station, Biwani District, Hisar.

HYDERABAD (DECCAN).—M. Jamaluddin, Revenue Secretariat, H. E. H. the Nizam's Government, Hyderabad.

JHANSI.

*M. Mohd. Sadiq Ali, 39, Orehha Gate, Jhansi.

M. Abdullah Khan, Officers' Munshi, Sadar Bazar, behind Kotwali.

JHELUM—

M. Thakur Das Pahwa, Officers' Munshi, Jhelum.
M. Chandan Khan, Officers' Munshi, Phariwala Bazar, Jhelum.

JUBBULPORE—

M. Abdul Rahim, Regimental Munshi, 1/4th Royal West Kent Regiment, Saddar Bazar, Jubbulpore.
M. Mohd. M. Haque, Officers' Munshi, C/o Nisar Ali Khan's Garden, Nerbedda Road, Jubbulpore Cantt.
Mr. Mahomed Zahid Khan, C/o Hakim Mahomed Hayat Khan, General Merchant, Sadar Bazar, Jubbulpore.

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M. Dham Lal, C/o Oriental Book Depot, Jullundur.

M. Murtaza Ahmad Khan, Akhgar Durranji, Village I-haddam, Post Office Parian, District Jullundur.

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M. Sham Lal Bhargava, Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Syed Mohammad, B.A. (Cal.), No. 3, Katoomal Building, Beadon Road, Lahore.
M. Mohd. Israq, Regimental Munshi, Bongali Mohalla, Sadar Bazar, Lahore Cantonment.
M. M. Abdul Hamid, C/o H. Abdul Latif, Esq., Fieader, Havelli Pathanwalli Moohi Gate, Lahore.
M. Muhammad Din, 2999, Pir Gilanian Street, Lahore.

M. Abdur Rahman Ahmed, C/o M. Nizamuddin Saheb, Kucha Rangreza, Lohari Mandi, Lahore.

LUCKNOW—

M. Abdul Karim, C/o The 10th Battalion, Middlesex Regiment, Lucknow.
M. Mohd. Ashfaq Hussain, Regimental Munshi, 1/10th Middlesex Regiment, Lucknow.
M. Sh. Abdul Rabb, E(d) Section, No. 1 Barrack of 1/10th Middlesex Lines, Lucknow.
M. Abdul Alim, Hussainganj, Lucknow.
M. Mohd. Yaqub Khan (Munshi Faizi), near Royal Hotel.
M. Mohammed Musharraf Ali, Howett Road, near Post Office, Lucknow.
M. Abdul Hamid, Kook's Hospital, Ghusayri Mandi, Lucknow.
M. S. Musaffar Hussain "Zaidi", C/o Maulana "Sof", Molvi Ganj, Lucknow.

LUDHIANA—

M. Kishori Lal Jethi, Khanna Khurd, District Ludhiana.
M. Amar Nath Yogi, Professor of oriental languages, Ludhiana.

MADRAS.—M. Muhibdin Hussain Sahib, 15/16, Vathiar Chinniah Pillai Street, Royapettah, Madras.**MEERUT—**M. Ahmad Bux, Regimental Munshi, British Reserve Cavalry Regiment, Meerut.**MHOW—**

Mr. Thomas Shah, son of Shaikh Mahomed Shah, C/o Commandant, Machine Gun Centre, Mhow.
Mr. Syed Muhammad Umar, C/o Post Master, Mhow.

MOZUFFERPUR.—M. Mohd. Shuaib, Arabic Teacher, Zilla School, Mozufferpur.**MULTAN—**

M. Sultan Mohammad, Regimental Munshi, Multan Cantonment.
M. Sher Ali Khan Rind, House No. 634, Sudder Bazar, Multan.
M. S. M. Ramzan Mastrur, (Cantonment School, Multan.

MURREE HILLS—

M. S. C. Bagchi, Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din, Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M. Bodhi Raj, Regimental Munshi (summer only).
M. Abdul Karim Khan, Regimental Munshi, 2/4th Borderers, Lower Gharial, Murree, Hills.

NAINI TAL.—M. Faqir Ulla, St. Joseph's College, Naini Tal.**NASIK—**

M. Mohd. Arif, Officers' School of Instruction.
M. Habibnabi Khan Saulat, Officers' School of Instruction.
M. Asherwadi Sadeen, Officers' School of Instruction.
M. Abdul Habib Khan, Officers' School of Instruction.
M. Mohamed Sharafat Ali, Officers' School of Instruction.
M. Mohd. Abdul Hamid, Officers' School of Instruction.

NASIRABAD—M. S. Sadiq Ali, Munshi Faizi, C/o Peerjee Mohd. Ali, Sugar and Tea Merchant, Nasirabad (Rejputana).**NOWSHERA—**

M. Sadal Mabud, Officers' Munshi, Nowshera City.
M. S. Karim Baksh, Regimental Munshi, Sadar Bazar, Nowshera, N.-W. F. P.

PATNA.—M. S. Fasihuddin Balkhi, Balkhi Muhalla, Patna City.**PESHAWAR—**

M. Ahmed Din, Regimental Munshi, 1st Royal Sussex Regiment, opposite the Post Office, Sadar Bazar, Peshawar.
M. Abdur Rahim, Head Master, Islamia High School, Peshawar.
M. Ajab Shah Anand, Officers' Munshi, Daki Nama, Peshawar City.
M. Kazi Ghulam Nabi, opposite General Post Office, Sadar Bazar, Peshawar.
M. Sayid Zafar Shah Bukhari, Head clerk, office of the Inspector of Schools, Northern Circle, N.-W. F. P. Peshawar.
M. S. Ali Hussain Shah, Garhi Hazrat Karim Shah Sabih Bukhari, Karimpura, Peshawar City.
M. H. S. Wajid Ali Shah, Mulla Sayedan, Karimpura, Peshawar City.

POONA—

M. S. R. Kapur, Regimental Munshi, 1st Norfolk Regiment, C/o Pandit Diwan Chand, Accountant, A. C. R. E.'s Office, Poona.

QUETTA—

M. Mohd. Rahim Shah, Urdu Instructor, Cadet College.
M. Mohamed Sarwar, Urdu Instructor, Cadet College.
Pt. Hiday Narayan, Urdu Instructor, Cadet College.
M. S. Abdul Aziz, The King's Regiment, Quetta.
M. Syed Inam Ali, Mission Road, Quetta.
M. Sher Mohamed, Urdu Instructor, Cadet College.
M. Sita Ram Mehta, Urdu Instructor, Cadet College, Quetta.
M. Jawad Prashad, Urdu Instructor, Cadet College, Quetta.
M. S. Berkat Ali, Urdu Instructor, Cadet College, Quetta.
M. Ditta Ram, Urdu Instructor, Cadet College, Quetta.
M. Farzand Ali Khan (of Patna), Urdu Instructor, Cadet College.
M. Syed Hadi Hussain, Urdu Instructor, Cadet College.
M. Mahmud Hasan Israifi, Urdu Instructor, Cadet College.
M. Syed Aulad Hussain, Cadet College, Quetta.
M. Abdal Hakim Khan, Nishtar-Shair Manzil (M. W. S., Military District).
M. Jiya Lall, Cadet College, Quetta.
M. Mohd. Faiz Khan, Cadet College, Quetta.

QUETTA—contd.

- M. Ghulam Murtaza Beg, Cadet College, Quetta.
 M. Ram Khan, Cadet College, Quetta.
 M. Haj Ahmad Fakhriy, Cadet College, Quetta.
 *M. S. Azad Ali Gilani, Cadet College, Quetta.
 M. Mohd. Serwar Khan, Mirza, Anderson Road, Babu Mohalla, Quetta.
 M. M. Ghulam Haider Khan, C/o. Meena Khuda Baksh & Co., Bruce Road, Quetta.

RAWALPINDI—

- M. Ghulam Mohy-ud-Din, Regimental Munshi, 2nd Battalion, North Staffordshire Regiment, Rawalpindi (winter only).
 M. Ghulam Raoul, Sadar Bazar, Rawalpindi.
 M. K. R. Mehta, Regimental Munshi, 1st F. S. Garrison Battalion, Somerset Light Infantry.
 M. Bodh Raj, Regimental Munshi (winter only).
 †M. Faiz Elahi, C/o Ellahi Buksh & Co., Polo Sports Works, near Masay Gate, Rawalpindi.
 *M. Mohd. Abdul Khalid Ali Ahmad, Butcher's Street, Sadar Bazar, Rawalpindi.
 *M. M. Muazzafar Hamid Faruqi, C/o. M. Rahmat Ali, Veterinary Assistant, Transport Bullock Depot, Rawalpindi.

RISALPUR.—M. Kazi Abdul Haqq Khan, Regimental Muushi, Royal Flying Corps, Risalpur Cantonment.

ROORKEE CITY.—M. Faiz-i-Haq, Muhalla Satti, Roorkee City

ROHTAK.—M. Muhammad Akashuddin, Fort, Rohtak.

SIALKOT.—

- M. Abdul Hameed Khan, Officers' Munshi, Mori Gate, New Street, Sialkot.
 M. Ghulam Raoul Syed, Raja Street, Sialkot.

SIMLA.—M. Abdul Latif, Urdu Instructor, C/o. M. Mohamed Buksh Sahib, Pleader, Lower Bazar.

SURATHU—

- M. Amar Nath Varma, Officers' School of Instruction, Subathu.
 M. Anand Swarup, Officers' School of Instruction, Subathu.
 M. Md. Khalil-ur-Rahman, Officers' School of Instruction, Subathu.
 M. Md. Miyan Khan Haidari, Officers' School of Instruction, Subathu.
 M. Amir Bukhsh Gyani, M. F., Officers' School of Instruction, Subathu.
 *M. Habibullah, Syed, Officers' School of Instruction, Subathu.
 M. Mool Chand Saighal, Officers' School of Instruction, Subathu.

WELLINGTON—

- M. Syed Khurshad Ali, Urdu Instructor, Cadet College, Wellington.
 M. Abdul Majid Sharif Quraishi, Munshi, Cadet College.

Qualified Bengali Teachers.

CALCUTTA.—Babu Surosh Chandra Chatterjee, 6, Muktaram Row, Calcutta.

RUNGPUR.—Babu Mukunda Lal Das Gupta, Kakina, District Rungpur.

Qualified Canarese Teacher.

BANGALORE.—M. R. Ry. K. Hanumantha Rao, No. 1, Main Road, Seshadripuram, Bangalore.

Qualified Malayalam Teacher.

ADICHANALLORE.—M. R. Ry. N. Sankara Pillai, First Assistant, H. G. E. School, Adichanallor.
KOTTAYAM.—M. R. Ry. A. I. Pothen, Malayalam Munshi, Basel Mission High School, Kottayam.

Qualified Marathi Teachers.

EAST KHANDESH.—Mr. Laxman Narayan Phandis, B.A., C/o Mr. M. N. Phandis, Editor, Kavya-Bhatnawali, Jalgaon.

POONA CITY—

- Mr. Govind Krishna Modak, Sanskrit Teacher, New English School, Poona City.
 Mr. D. K. Pathak, 442, Sadashiv, Peth, Poona City.
 Mr. V. L. Deshpande, 641, Budhwar Peth, Poona City.

RATNAGIRI.—M. Waman Vishnu Vaidya, C/o Mr. R. K. Bai, B.A., LL.B., Sub-Judge, Malwan, District Ratnagiri
SHOLAPUR.—Mr. Vishnu Avant Salgarkar, C/o Mr. Harichand Amichand Shah, Sholapur.

Qualified Punjabi Teacher.

LAHORE.—M. Muhammad Zafar Ali, Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.

MADRAS—

- M. R. Ry. K. Raghavachari, Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.
 M. R. Ry. A. M. Satakoperamamujja Acharya, Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.—M. R. Ry. V. Subba Rao, Stewartpetta, Pithapuram, Godavari District.

NELLORE.—K. Subrahmanyam Sarma, Tolugu Pandit, A. B. M. Girls' High School, Nellore.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

Teachers whose names are preceded by a cross (†) are out of India.

CALCUTTA,

The 3rd April 1919.

O. P. JENKINS,

Secretary and Member, Board of Examiners.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
 { Sundays and Holidays, from 2 P.M. to 5 P.M.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

J. A. CHAPMAN,
Librarian.

SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE, CINCHONA FEBRIFUGE, RESIDUAL ALKALOID AND QUINOIDINE.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona Alkaloids. QUININE can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bond fide* public purposes. It is never sold to private persons or firms. CINCHONA FEBRIFUGE both in powder and 3½ grain tablet forms and CINCHONIDINE can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. QUINOIDINE or *pure Amorphous Alkaloid* and *Residual Alkaloid* or *Amorphous Cinchona Alkaloid*, which contains about 40 per cent. of *Pure Amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system*, and are obtainable from the SUPERINTENDENT, JUVENILE JAIL, ALIPORE.

The rates for these drugs from 1st April 1918 are as follows:—

SULPHATE OF QUININE.

For quantities 60 lbs. and above in one delivery	Rs. 28 per lb
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	" 29 "
For any quantity less than 6 lbs.	" 30 "

SULPHATE OF CINCHONIDINE.

For quantities of not less than 6 lbs. in one delivery	Rs. 11 per lb
For any quantity less than 6 lbs.	" 12 "

(Only small quantities available when in stock.)

CINCHONA FEBRIFUGE.

For quantities of not less than 6 lbs. in one delivery	Rs. 5 per lb
For quantities less than 6 lbs.	" 6 "

CINCHONA FEBRIFUGE TABLETS.

For quantities of not less than 6 lbs. in one delivery	Rs. 6 per lb
For any quantity less than 6 lbs.	" 7 "

QUINOIDINE in non Tablet form (when in stock) and Residual Alkaloids.

QUINOIDINE TABLETS.

For quantities of not less than 6 lbs. in one delivery	Rs. 8 per lb
For quantities less than 6 lbs. in one delivery (when in stock)	" 7 "

Quinine is available in 1-lb., ½-lb., ¼-lb., 1-lb. and 4-lb. tins.

Cinchonidine is available in ½-lb., ¼-lb. and 1-lb. tin.

Cinchona Febrijuge is available in ½-lb., ¼-lb. and 1-lb. tin.

Residual Alkaloid is available in 1-lb., 5-lb. and 10-lb. tins.

Quinoidine is available in 1-lb. tin.

Quinoidine Tablets are available in 1-lb. tin.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V. P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail Steamer or by Post. A scale of Postage is given below:—

[For ½ and ¾ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

	Rs. A. P.
Quinoidine tab: 1 lb. Weg. 3 lbs. Postage	0 10 0
Quinoidine tab: 2 lb. Weg. 6 lbs. Postage	1 0 0
Quinoidine tab: 3 lbs. Weg. 9 lbs. Postage	1 8 0

N.B.—Postage stamps are not accepted as revenue.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 10th April 1919.

Abstract of the accounts of the Department of Issue of Paper Currency on the 7th April 1919.

RESERVE.									CIRCULATION.						SECURITIES (PURCHASE PRICE).						RESERVE.									
TOTAL AMOUNT OF NOTES IN CIRCULATION.			In India.			In England.			In His Majesty's Dominions.			In transit between India, England and H. M.'s Dom. Colonies.			Silver Bullion held in the U. S. A. and in transit therefrom.			Held in India.	Held in England.											
In Reserve Treasury.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.	Gold Coin and Bullion.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23								
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W								
24,94,935	40,28,45,735	40,53,43,770	4,67,14,037	2,35,48,272	8,13,51,702	12,35,865	...	2,00,00,000	5,04,05,185	16,07,59,947	82,40,94,460	1,21,91,40,472	(a) Nominal value— Rs. 10, 20, 50, 100, rupee, pice, and Rs. 40, 50, Indian Treasury Bills.	1,48,28,100	2,91,45,867	22,53,35,450	3,184,11,85,001	1,48,28,100	2,91,45,867	22,53,35,450	3,184,11,85,001	(a) Nominal value— Rs. 10, 20, 50, 100, rupee, pice, and Rs. 40, 50, Indian Treasury Bills.	1,48,28,100	2,91,45,867	22,53,35,450	3,184,11,85,001	(a) Nominal value— Rs. 10, 20, 50, 100, rupee, pice, and Rs. 40, 50, Indian Treasury Bills.
10,89,37,735	10,89,37,735	90,93,169	13,34,940	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13,14,23,625	13,14,23,625	1,11,19,033	1,50,56,564	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
45,16,90,606	48,39,45,315	7,05,33,464	8,71,61,018	7,76,41,021	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22,64,707	45,16,90,606	5,69,30,988	35,97,333	31,38,630	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
55,14,400	20,65,56,357	21,18,70,757	1,70,49,433	40,54,365	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14,21,01,025	14,21,01,025	37,66,498	84,51,560	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1,00,74,062	1,55,04,88,383	1,84,05,62,415	16,44,63,922	11,38,56,819	15,89,92,772	12,35,865	...	3,00,00,000	5,04,05,185	16,07,59,946	82,40,94,460	1,53,45,88,915															
Deduct—Amount due on T. T.s drawn by one Circle on another																														
TOTAL CIRCULATION.																														
1,53,45,88,915																														
2,59,74,500																														
1,53,45,88,915																														

M. M. S. GUBBAY,
Controller of Currency.

Charges made in currency or remittances on account of losses	2,59,78,500	Deduct—Amount due on T. Ts. drawn by one Circle on another
TOTAL CIRCULATION H.	1,83,45,88,915	

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 7th April.
There was no gold in the Madras branch of the Gold Standard Reserve on the 7th April 1919.

**STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD
FROM 23RD TO 31ST MARCH 1919.**

(In Lakhs of Standard Tolas.)

Name of Mint.	COINAGE OF BRITISH INDIA GOVERNMENT COINS.			COINAGE.			BALANCE OF BULLION AND COIN.			COINAGE FOR MYSOREAN GOVERNMENT.			BALANCE OF BULLION FOR THE STATE GOVERNMENT.		
	Withdrawn and purchased silver.	Native coins from Treasuries, etc.	Total.	New rupee and small silver coins delivered to Treasuries or Currency Department.	New rupee made over to Native States.	Total.	Currency Bullion.	Other Government Bullion.	Withdrewn and in current coins.	Planchet coins and Bullion for embossing.	Balances of Bullion.	Received of Bullion for delivery and paid over.	Subsequent coinage delivered for embossing.	Closing balance.	
Calcutta . . .	... 2	...	2	64	...	69	...	(a) 92	2	96	..	...	...	...
Bombay . . .	44	5	...	49	82	...	82	...	(b) 8	1	7	11	...	...
														188	

(a) Exclusive of 650 of purchased silver brought on the Mint premises but not yet received.
(b) Exclusive of 550 of purchased silver brought on the Mint premises but not yet received.

HIS MAJESTY'S MINT :
Calcutta, the 4th April 1919. } }

A. McCORMICK, Lt.-Col., R.E.,
Master of the Mint.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfracted for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st March 1919.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
5. Tracers.
6. Men trained in—
 - (a) Photo-Mechanical and Lithographic Work.
 - (b) Workshops (both Electrical and Mechanical sides).

W. G. WOOD,
Principal, Thomason College, Roorkee.

**CENTRAL INDIA ADMINISTRATION, PUBLIC WORKS
DEPARTMENT.**

LOCAL ADMINISTRATION'S ORDER.

Indore, the 2nd April 1919.

No. 1255-A.—Under the authority of the telegram No. C-22, dated the 28th March 1919, from the Secretary, Public Works Department, Central Provinces, Mr. A. W. Webb, Honorary Assistant Engineer, will relieve Mr. J. A. Baker, Executive Engineer, on the 2nd April 1919 and will hold charge, as a temporary measure, of the current duties of the Executive Engineer, Indore Division, in addition to his own until relieved by Mr. Verma, temporary Engineer.

H. B. LEAROYD,
Secretary in the P. W. D.,
Central India.

RESIDENT AT BARODA.

NOTIFICATION.

Baroda, the 2nd April 1919.

No. 4275.—Lieutenant F. A. Mayes, 2-109th Infantry, is appointed to be Cantonment Magistrate of the Cantonment of Baroda, in addition to his own duties, with effect from the 14th January 1919.

C. L. S. RUSSELL.
Resident at Baroda.

Baroda Residency, the 7th April 1919.

No. 4558.—In exercise of the powers conferred by Section 19 of the Bombay Akkari Act, 1878 (Bombay Act V of 1878), as amended by Bombay Act XI of 1912, and as applied to the Cantonment of Baroda by the Notification of the Government of India in the Foreign Department, No. 163-I.B, dated the 28th January 1913, and in supersession of the Residency Notification No. 8551, dated the 12th August 1913, and No. 2962, dated the 25th March 1914, the Resident at Baroda is pleased to direct that on and after the 1st April 1919 the following duties shall be levied on all intoxicating drugs imported into the Cantonment of Baroda:—

Ganja	Rs. 15 0 0	per seer.
Bhang : : " : :	" 2 8 0	"
Charas : : " : :	" 30 0 0	"

T. B. RUSSELL,
Acting Resident, Baroda.

**OFFICE OF THE CONTROLLER OF WAR ACCOUNTS (MUNITIONS
BRANCH).**

Simla, the 3rd April 1919.

ERRATUM.

In Erratum dated the 17th March 1919 published in the *Gazette of India*, Part II, dated the 22nd March 1919, on page 463, for "F. W. Bagshawe, Lieutenant-Colonel, Deputy Controller of War Accounts" read "M. R. Coburn, for Controller of War Accounts".

M. R. COBURN,
for Controller of War Accounts.

PUBLIC WORKS DEPARTMENT, BALUCHISTAN.

NOTIFICATION.

BUILDING AND ROAD BRANCH.

Quetta, the 29th March 1919.

No. 4.—Whereas it appears to the Chief Commissioner in Baluchistan that land is required by Government for a public purpose, namely, construction of Quetta-Sor Coal Railway, it is hereby declared that the undermentioned land is required for the said purpose.

This declaration is made under the provisions of section 6 of Act I of 1894, and under section 7 of the said Act, the Deputy Commissioner of Quetta, is hereby directed to take order for the acquisition of the said land.

Specification of land.

District.	Tahsil.	Mauza.	Area.	Directions.	Boundaries.	Place where the plan may be inspected.
Quetta	Quetta	Hanna	Acre 85'59	Along south bank of Hanna and Spin river.	North.—Hanna and Spin river. South.—Hills. East.—Usuf Karez. West.—Cantonment land.	Mining Manager's Office, N. W. & R. Collieries, Sorat Quetta, School Road.
		Kotwal	16'51	North of Quetta Cantonment.	North.—Waste land. South.—Waste land. East and West.—Cantonment land.	
		Sora-Khulla.	2'06	Beyond Gurkha Road.	North, East and West.—Waste land. South.—Cantonment land.	
	TOTAL		104'16 acres.			

J. A. DEALY, Colonel,
Secretary to the Hon'ble the A. G. G. in Baluchistan, P. W. D.

TREASURE TROVE.

NOTIFICATION.

Under section 5 of the Indian Treasure Trove Act VI of 1878, it is hereby notified that on 6th February 1919 a treasure consisting of 17 silver coins bearing Chinese, Burman or Japanese inscriptions with four pairs of bangles recently made out of the coins and valued at Rs. 34 was found in a Government land near a hill called Kothikuttai, 1½ furlongs north of Kanniang Kuttai, Dharmapuri Taluk, by Rangan, Pottiammal and Vadiyappan.

2. All persons claiming the treasure or any part thereof are hereby required to appear personally or by any authorised agent before the Collector of Salem on 9th August in view to their claims being enquired into and determined according to law.

SALEM COLLECTOR'S OFFICE, }
Dated 27th March 1919. }

E. A. DAVIS,
Collector.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.**NOTIFICATION.**

Simla, the 4th April 1919.

No. 6.—4th Class Assistant Surgeon H. R. Rishworth, I.M.D., is appointed to the X-Ray Department, Ripon Hospital, Simla, with effect from the 21st March 1919.

W. R. EDWARDS, Major-General, I.M.S.,

Director-General, Indian Medical Service.

SURVEY OF INDIA.**NOTIFICATION.**

Calcutta, the 7th April 1919.

No. 807.—Lieutenant-Colonel A. Mears, I.A., Deputy Superintendent, is granted privilege leave for 6 months under Article 260 of the Civil Service Regulations and the Government of India, Finance Department, letter No. 168-C. S. R., dated the 24th February 1919 combined with furlough for 1 year and 6 months under Articles 233 and 308 (b) of the Civil Service Regulations, with effect from the 7th April 1919 or the subsequent date on which he may avail himself of the same.

C. H. D. RYDER, Colonel, R.E.,

Offg. Surveyor General of India.

EASTERN BENGAL RAILWAY.**NOTIFICATION.**

Calcutta, the 5th April 1919.

No. 6.—Mr. A. R. Gundry, Electrical Engineer, Eastern Bengal Railway, is granted under Articles 233, 260 and 308 (b) of the Civil Service Regulations and Government of India, Finance Department, letter No. 168-C. S. R., dated 24th February 1919, combined leave for eight months, *viz.*, privilege leave for five months and one day and furlough for the remaining period, with effect from the 7th April 1919 or such subsequent date as he may be permitted to avail himself of it.

J. COATES,

Agent, Eastern Bengal Railway.

NORTH WESTERN RAILWAY.**NOTIFICATIONS.**

Lahore, the 2nd April 1919.

No. 15.—Mr. W. G. L. Gilbert, Assistant Traffic Superintendent in Class III, grade 2 of the Superior Revenue Establishment of State Railways, is granted under Articles 233, 246, 260 and 308(a) of the Civil Service Regulations and Government of India, Finance Department, letter No. 168-C.S.R., dated the 24th February 1919, combined leave for 9 months, *viz.*, privilege leave for 4 months and 21 days and furlough for the remaining period, with effect from the 1st March 1919.

This is in supersession of Agent's Notification No. 12, dated the 18th February 1919.

The 3rd April 1919.

No. 16.—Mr. G. J. Eades, Assistant Signal Engineer, is granted under Articles 233, 246, 260 and 316 of the Civil Service Regulations, and Finance Department letter No. 168-C.S.R., dated 24th February 1919, combined leave for 6 months, *viz.*, privilege leave for 5 months and 20 days and special leave on urgent private affairs for the remaining period with effect from the 25th February 1919.

This Office Notification No. 7, dated the 13th February 1919, as amended by Notification No. 13, dated the 21st February 1919, is cancelled.

J. H. WHITE,
for Agent, North Western Railway.

OUDH AND ROHILKHAND RAILWAY.

NOTIFICATION.

Lucknow, dated 25th March 1919.

No. 1.—Major W. F. Mathews, R.E., Officiating Deputy Agent, has been granted 8 months' combined leave *viz.*, privilege leave for 3 months and 13 days and furlough for the remaining period, with effect from 12th March 1919.

This cancels the Notification of the same number and date printed on page 504 of the *Gazette of India*, Part II, of 29th March 1919.

G. RICHARDS,
Agent, Oudh and Rohilkhand Railway.

CURRENCY NOTES.

The following Currency Notes of the Cawnpore Circle are stated to have been destroyed and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person claiming a right to them is warned to communicate at once with the undersigned.

NOTES WHOLLY DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
H-169 of 1918-19 . . .	DR 23522 . . . 31	Rs. 5	
	DB 17341 . . . 21	10	
	DB 72816 . . . 64	10	Messrs. Dedar Buksh, Khuda Buksh, Sami Hafiz Bana, Sadar Bazar, Delhi.
	DB 49751 . . . 65	10	
WD-3 of 18-19 . . .	DB 38637 . . . 62	100	M. Imaidin Mistri, Near Serajul Akbar Press, Jhelum City.

PAPER CURRENCY DEPARTMENT
Cawnpore, the 5th April 1919.

J. W. KELLY,
Currency Officer.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL
IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 4th April 1919.

No. 1604-R.—M. Munir Ahmad, *Sub pro tem.*, Head Clerk of the office of the Political Agent, Chagai, is appointed as an Additional Extra Assistant Commissioner, Lower Zhob, with effect from the date of taking over charge.

No. 1606-R.—Bhai Kabul Singh, S.P.T., Extra Assistant Commissioner of the 4th grade and Registrar of the office of the Agent to the Governor General is granted privilege leave for one month with effect from the 3rd April 1919.

No. 1607-R.—L. Naunil Ram, S.P.T., Superintendent of the office of the Revenue Commissioner, and Registrar of the Court of the Judicial Commissioner in Baluchistan, is appointed to officiate as an Extra Assistant Commissioner of the 6th grade, and posted as Extra Assistant Commissioner and Registrar of the office of the Agent to the Governor General in Baluchistan, with effect from the 3rd April 1919.

By order,
G. HARRIS, Major,
First Assistant,

ROYAL INDIAN MARINE.

NOTIFICATIONS.**FURLough AND LEAVE.**

Bombay, the 3rd April 1919.

No. 7.—The undermentioned Officer is granted leave out of India on Medical Certificate with effect from the date and for the period specified against his name.

Commander C. W. Ramey, R.I.M. 6 months, with effect from 24th March 1919.

Bombay, the 5th April 1919.

No. 9.—The undermentioned Officer is granted leave out of India on Medical Certificate with effect from the date and for the period specified against his name.

Engineer-Lieutenant R. H. MacKillican, R.I.M. 6 months, with effect from 5th April 1919.

B. H. JONES,
for Director, Royal Indian Marine.

No. 8.—The undermentioned Officer is granted leave out of India on Medical Certificate with effect from the date and for the period specified against his name.

Temporary Engineer-Lieutenant G. Chalmers, R. I. M. 6 months, with effect from 5th April 1919.

No. 10.—The undermentioned Officers are granted leave out of India on Medical Certificate, with effect from the dates and for the periods specified against their names:—

Engineer-Lieutenant-Commander T. B. Newton, R. I. M., } 4 months each, with
Temporary Lieutenant D. Minto, R. I. M., } effect from 5th April 1919.

A. A. WHIELAN,
for Director, Royal Indian Marine.

ORDER BY THE COLLECTOR AND POLITICAL AGENT IN ZHOB.

NOTIFICATION.

Fort Sandeman, the 25th March 1919.

No. 702.—In accordance with rule 10 of the rules for the grant of licenses to prospect for minerals and of mining leases published in the Resolution of the Government of India in the Department of Commerce and Industry, No. 7552-7581-121, dated the 15th September 1913, it is hereby notified that in exercise of the power conferred on him by rule 19 of the Hon'ble the Agent to the Governor General's Order No. 4695-R.M., dated the 31st December 1915, the Collector and the Political Agent in Zhob is pleased to renew the certificate of approval granted to the Baluchistan Chrome Company Limited of London under the above mentioned rules.

A. L. JACOB, Lieutenant-Colonel,
Collector and Political Agent in Zhob.

ORDERS BY THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Mount Abu, the 1st April 1919.

No. 1459.—The following promotion is ordered in the Mewar Bhil Corps, with effect from the 11th December 1918:—

Subedar Surji to be Subedar-Major, *vice* Kesri Persad pensioned.

By order,
H. C. GREENFIELD,
*for First Assistant to the Agent to the Governor-General,
Rajputana.*

**ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER,
AJMER-MERWARA.**

NOTIFICATION.

Abu, the 1st April 1919.

No. 431-390.—Rai Sahib Lala Nand Lal, Assistant Surgeon attached to the Victoria Hospital at Ajmer, is granted four months' privilege leave from the 3rd week in March or from such date on which he may be allowed to avail himself of the leave.

Mr. Suraj Narain, Assistant Surgeon of Beawar, is posted to the Victoria Hospital at Ajmer during Assistant Surgeon Rai Sahib L. Nand Lal's absence on leave or pending further orders.

This Office Notification No. 326-390 of the 18th March 1919, is hereby cancelled.

By order,

A. D. MACPHERSON, Lt.-Col.,

First Assistant to the Governor-General's Agent, Rajputana,
and Chief Commissioner, Ajmer-Merwara.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 3rd April 1919.

No. 2035-Home.—Military Assistant Surgeon F. H. Johnson assumed charge of the duties of Assistant to the Civil Surgeon, Delhi, with effect from the 26th March 1919 (forenoon) relieving Assistant Surgeon S. G. Smyth.

No. 2036-Home.—The Services of Military Assistant Surgeon S. G. Smyth were placed at the disposal of the Government of India with effect from 26th March 1919 (forenoon) for employment in the Punjab.

The 5th April 1919.

No. 2080-Home.—The following return of births and deaths at the undermentioned Municipal towns in the Province of Delhi for the week ending the 29th March 1919 is published for information:—

No.	Name of Municipal Towns.	Population of 1911.	Births.			Deaths.			Causes of Death.									Infants under one year of age.	Ratio of Births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.		
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhoea.	Respiratory.	Injuries.	All other causes.	Miscelle and children-pox.	Males.	Females.	Total.		
	Delhi . .	225,471	97	70	167	94	99	193	...	...	...	95	10	80	...	8	...	25	20	45	22.51	44.51
	Notified Area	8,678	3	...	3	3	3	5	...	...	...	1	...	1	...	...	...	...	...	...	43.47	70.78
	Total . .	234,144	100	70	170	96	102	198	...	...	...	99	10	81	...	8	...	25	20	45	23.37	44.93

No. 2086-Home.—In anticipation of his services being placed at the disposal of the Chief Commissioner Mr. H. V. B. Hare-Scott was appointed and assumed charge of the duties of Senior Superintendent of Police, Delhi, with effect from the forenoon of the 5th April 1919.

Dated the 9th April 1919.

No. 2139-HOME.—The following return of deaths registered in the Province of Delhi, during the half month ending the 31st March 1919, is published for information:—

1	2	3	4	5	6	7	8	9	10	11	12	13	14			
		Deaths registered in the half month.												Infants under one year of age.		
		Deaths registered in previous half month.	Total in present half month.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhoea.	Respiratory.	Snake-bite.	Hydrocephalus.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.
Rural Circles in the Province.																
P. S. Alipur	44	46	..	1	..	35	..	9	..	..	..	1	1	9	4	13
Nangloi	28	28	..	..	..	16	..	9	..	..	..	3	1	2	7	9
Najafgarh	20	28	..	1	..	20	..	6	..	..	..	1	..	2	3	5
Subshundi	3	3	..	1	..	2	..	..	..	..	..	..	..	2	..	2
Paharganj . . . . .	..	1	..	..	..	1	..	..	..	..	..	..	..	..	1	1
Mehrauli	26	20	..	..	..	..	12	..	7	..	..	1	1	2	4	6
Raisina	31	19	..	..	..	18	..	1	..	..	..	..	..	2	2	4
Shahdara	13	14	..	3	..	10	..	1	..	..	..	..	..	1	2	3
New Cantonment	12	16	..	..	..	15	..	1	..	..	..	..	..	5	1	6
Total of the District	175	175	..	6	..	129	..	34	..	..	..	6	3	25	24	49

C. A. BARRON,
Offg. Chief Commissioner, Delhi.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 3rd April 1919.

No. 650.—Lieutenant J. H. Simpson, 3rd Skinnners Horse, Loralai, is appointed Cantonment Magistrate, Loralai, in addition to his own duties, with effect from the forenoon of 26th March 1919, vice Lieutenant H. M. H. Russell, 3rd Skinners Horse.

By order,
G. HARRIS, Major,
First Assistant.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the 1st Battalion, The Durham Light Infantry, dated at Rawalpindi, this 7th day of April 1919.

Number, Rank and Name—52386, Private R. Morrison.	Date of enlistment—11th November 1917.
Age—25 years 7 months.	Place of enlistment—Rawalpindi.
Height—5 feet 6 inches.	Parish and county in which born—Country born.
Colour of—Complexion, coloured; hair, black; eyes, blue.	Date of absence—31st March 1919.
Tyde—Clark.	Place of absence—Rawalpindi.
	Marks—Nil.
	Under three years' service.

F. O. C. HASTED, Lieutenant-Colonel,
Commanding 1st Battalion, The Durham Light Infantry.

**REGISTRAR, HIGH COURT, CALCUTTA, ORIGINAL
JURISDICTION.**

Dated the 9th April 1919.

It is ordered that the rules in Chapter XXXIII relating to Appeals to the Privy Council and items 17 and 18 of Rule 74 of Chapter XXXVI, relating to Taxation, of "The Rules of the High Court, 1914" be repealed and that the following rules be passed in substitution therefor with effect from the 1st day of June 1919.

Appeals to the Privy Council.

ition for leave to
call to His
Majesty in Council.

1. Every application for leave to appeal to His Majesty in Council shall be to the Appellate Court by notice of motion supported by a petition (verified by affidavit) which shall be in Form No. 2. The notice, unless otherwise ordered, shall be given for the day fixed by the Appellate Court for hearing Privy Council matters and shall call upon the opposite party to show cause, within four days after service thereof, why a certificate under O. XLV, r. 3 of the Code should not be granted.

urity for costs.

2. Where such a certificate is granted, the appellant shall, within the period prescribed by law or within such further time as may be granted by the Appellate Court, find security for the payment of costs, ordinarily to the extent of Rs. 4,000 and as such security shall, unless otherwise specially ordered by the Appellate Court, deposit with the Registrar either cash or Government securities. In special cases the Court may require security for costs of appeal to a larger amount, but in no case exceeding Rs. 10,000.

out for fees and
costs of prepara-
tion and transmis-
sion of record.

3. The appellant shall also within the said period deposit with the Registrar, towards defraying the fees and expenses to be incurred in transcribing or printing and forwarding to the Registrar of the Privy Council the transcript or printed record, the sum of Rs. 700 and such further sum (if any) as may be subsequently required by the Registrar.

ble of fees and
expenses.

4. The following fees and expenses shall be payable in respect of the matters specified below:—

	Fees.	Expenses.
	Rs. A. P.	Rs. A. P.
Estimate of costs (where necessary) to be paid in Court-fee stamps	6 0 0	
Copy for press of English portion of record per folio	0 1 0	
Examining ditto ditto	0 0 6	
Making transcript (one copy) per folio	0 2 0	
Examining ditto ditto	0 1 0	
Certifying transcript or printed record for every eight pages or part of eight pages (to be paid in Court-fee stamps).	1 0 0	
Preparation of Index and list for every 16 papers or part of 16 papers (to be paid in Court-fee-stamp).	1 0 0	
Where the record is printed in India:—		
Printing (50 copies) per printed page from Re. 1-8-0 to	3 0 0	
Examining proofs for every 750 words	1 0 0	

The above rates will be subject to alteration.

imate of fees
expenses.

5. The applicant, at the time the deposit is made under rule 3 or where any further deposit is required, may apply to the Registrar for an estimate of the fees and expenses in the said rule mentioned. Such estimate shall be prepared and shall include the matters referred to in the preceding rule and be framed in accordance with the fees and expenses therein specified. The appellant shall be entitled to be heard by the Court on any objection he may make to the estimate, but such objections are not to delay the making of the deposit or the further deposit.

ement as to
costs of printing.

6. The appellant shall at the time the deposit under rule 3 is made state whether or not the record is to be printed in India.

ture to have
deposit declared
made.

7. After the security has been given and deposit made under rules 2 and 3, a certificate to that effect shall be drawn up in the Registrar's office and after signature by the Registrar be submitted by him to the Appellate Court. The Appellate Court shall thereupon declare the appeal admitted under the provisions of O. XLV, r. 8 of the Civil Procedure Code and an order to that effect shall be drawn up and filed.

to respondent
nisation of
1 to His
Majesty in Council.

8. Notice of the order admitting the appeal to His Majesty in Council shall be issued by the Registrar or other proper officer for service on the respondent on the record, whether he shall have appeared on the hearing of the application for a certificate under O. XLV, r. 3 of the Code, or not. Such notice shall be served by the attorney for the appellant and an affidavit of due service thereof shall be filed by such attorney immediately after such service.

of documents
included in
cript or printed
and list of
&c., to be
d therefrom.

9. The appellant shall, within four days from the date of the order declaring the appeal admitted, file in the Account Department of the Registrar's Office a requisition for the preparation of the Index of all documents to be included in the transcript or printed record and a list of all other papers, documents and exhibits in the suit to be excluded therefrom under rule 17 of His Majesty's Order in Council of 21st December 1908, and under order

XLV, rule 7 (b) of the Code, whereupon the Index in Form 3 and the list shall, as soon as possible, be prepared in the Account Department of the Registrar's Office, and copies thereof furnished to the parties.

10. With the copies in the last preceding rule mentioned, the Registrar, or other proper officer of the Court to be deputed by him, shall cause notice to be served upon the parties fixing a day not more than a week from the date of the said notice for settlement of the index and list.

11. Any of the parties who may be dissatisfied with the decision of the Registrar or other proper officer on the settlement of the index and list may, within a fortnight from the date of such decision, apply to the Appellate Court, on notice to the other party or parties, for an order that any paper on the record not already included in the index or list may be added thereto or where already included may be excluded therefrom. The costs of such application shall be paid by such party or parties as the Court shall think fit.

12. In the index and in the transcript or printed record the papers shall be placed in the following order :—

(Where the appeal is from a decree.)

Table of contents with reference to pages.

Application to the Court for order to include or exclude documents.

Order in which papers to be placed in index and transcript or printed record.

PART I.

PLEADINGS.

- (a) Plaintiff.
- (b) Written Statement.
- (c) The issues.

PART II.

Depositions of witnesses examined on behalf of the plaintiffs, including depositions taken *de bene esse* or on commission if put in and used at the hearing.

Depositions of witnesses examined on behalf of the defendants, including depositions taken *de bene esse* or on commission if put in and used at the hearing.

PART III.

Documentary evidence on behalf of the parties arranged in the following order :—

- (i) Such answers to interrogatories delivered for the purpose of discovery as have been used at the hearing and marked as exhibits, together with the interrogatories answered;
- (ii) Correspondence arranged in chronological order;
- (iii) Entries in accounts arranged (as far as practicable) in chronological order;
- (iv) Other documents arranged in chronological order.

PART IV.

PROCEEDINGS.

- (a) Judgment of the Court of first instance.
- (b) Decree of the Court of first instance.
- (c) Memorandum of Appeal to the Appellate Court.
- (d) Cross appeal or memorandum of objections (if any) under O. XLI, r. 22 of the Code.

PART V.

SUBSEQUENT PROCEEDINGS.

- (a) Judgment of the Appellate Court.
- (b) Decree of the Appellate Court.
- (c) Application for leave to appeal to Privy Council.
- (d) Order on such application.
- (e) Order declaring appeal to Privy Council admitted.

PART VI.

MISCELLANEOUS.

- (a) Any document rejected by the Court of first instance where its rejection is a ground of appeal or cross objection.
- (b) Such other documents arranged in chronological order as both the appellant and respondent consider necessary or as the Registrar may direct on notice to the parties.

List of Documents excluded.

List of papers omitted under rule 17 of His Majesty's Order in Council of 21st December 1908 and under O. XLV, r. 7(b) of the Code.

(Where the appeal is from an order.)

Instead of documents set out in Parts II and III, the documents used at the hearing before the Court of first instance.

15. In all Civil cases the portion of the record set out in the index shall be transcribed and the transcript certified by the Registrar where the record is to be printed in England, or shall be printed and the printed record certified by the Registrar where the record is printed in India.

Record is
Index to
certified or
printed and certi

Preparation of the printed record.

Additional papers after transmission of index.

Printed record, etc., sent to Registrar.

Application for transmission of original documents.

Account of costs of transcript or printed record.

Notice to respondent of despatch of transcript or printed record.

Registrar's certificate to notice to respondent of order limiting the appeal and despatch of transcript or printed record.

Transmission of supplemental record to substitution.

Procedure where no step is taken to prosecute appeal.

RMS.

14. After the index and list have been settled, two copies thereof and two copies of the paper-book used in the appeal from the Original Side, or, where there has been no such paper-book, copies of the records set out in the index shall, where the record is to be printed here, be transmitted by the Registrar to the Registrar on the Appellate Side together with all the original records as set out in the index. The Registrar, Appellate Side, shall then cause the record to be printed in the Privy Council Department of his office in the same manner as in appeals from the Appellate Side of this court, the expenses therefor being paid by the Registrar out of the amount of the deposit on bills therefor being passed by the Deputy Registrar, Appellate Side.

15. The Registrar shall also transmit to the Registrar, Appellate Side, all applications and orders made after transmission of the index and such additional papers shall be added to the printed record, or, where the printed record has been completed, printed as an additional record.

16. After the record has been printed it shall be sent by the Registrar, Appellate Side, to the Registrar for despatch to the Registrar of the Privy Council and at the same time all original records and other papers received for the preparation of the printed record shall be returned.

17. In case any original documents or exhibits are required to be transmitted with the transcript or printed record, application for an order to the Registrar to transmit such documents may be made to the Judge in chambers, who may make such order or refer the matter to the Judges who heard the appeal, or where they or either of them are not in Calcutta, to the Appellate Court.

18. After the despatch of the transcript or printed record to the Registrar of the Privy Council, the actual cost of and in connection with the same shall be ascertained and any balance remaining in the hands of the Registrar shall be refunded to the appellant.

19. Notice of the despatch of the transcript or printed record to the Registrar of the Privy Council shall be issued by the Registrar or other proper officer for service on the respondent whether he shall have appeared on the hearing of the application for a certificate under O. XLV, r. 3 of the Code or not. Such notice shall be served by the Attorney for the appellant and an affidavit of due service thereof shall be filed by such attorney immediately after such service.

20. After the despatch of the transcript or printed record the Registrar or other officer shall, upon satisfactory proof of service of the notices in rules 8 and 19 mentioned, prepare and sign and forward by post, without delay, to the Registrar of the Privy Council a certificate that the respondent has been served with such notices.

21. The supplemental record dealing with substitution or recording death of parties shall be transmitted to England in manuscript instead of being printed.

22. Any appeal in which no step has been taken for its prosecution for three months may be placed on the Court's list on notice to the parties or their attorneys to be dismissed for default, unless good cause is shown to the contrary or be otherwise dealt with as the Court may think proper.

21. The forms to which reference is made in this Chapter are in Appendix L.

RULE 74, ITEM 17 :—

CHAPTER XXXVI (TAXATION).

Rs. A. P.

Order declaring appeal to His Majesty in Council admitted including fee for filing same and fee for the Certificate mentioned in r. 7, Chapter XXXIII 20 0 0

LANCELOT SANDERSON.
JHON G. WOODROFFE.
C. W. CHITTY.
E. E. FLETCHER.
N. R. CHATERJI.
W. TELLON.
T. W. RICHARDSON.
A. CHAUDHURI.
C. P. BEACHCROFT.
H. WALMSLEY.
W. E. GREAVES.
B. B. NEWBOULD.
SYED SHAMSUL HUDA.
G. C. RANKIN.
E. PANTON.

MILITARY ACCOUNTS DEPARTMENT.**NOTIFICATION.**

Simla, the 8th April 1919.

No. 8503-G.—2nd-Lieutenant A. V. More, 4th Sherwood Foresters, attached to the Office of the Field Controller of Military Accounts, Poona, was granted leave under the provisions of India Army Order 201 of 1917 for 30 days, with effect from the 19th February 1919.

No. 8504-G.—2nd-Lieutenant J. M. Turner, I.A.R.O., attached to the Office of the Controller of Military Accounts, 8th (Poona) Division, is granted leave under the provisions of India Army Order 201 of 1917 for 12 days, with effect from the 18th March 1919.

No. 8505-G.—Mr. E. H. D'Cruz, a temporary Superintendent, in the Office of the Field Controller of Military Accounts, Poona, is appointed as a temporary Deputy Examiner, 2nd grade, in that office, with effect from the 22nd March 1919.

The 5th April 1919.

No. 8547-G.—Mr. Sarat Chandra Bhadra, Deputy Examiner, 2nd grade, sub. *pro tem.* in the office of the Senior Controller of Military Supply Accounts, Calcutta, is appointed as a Deputy Examiner, 2nd grade, temporary, in that office, with effect from the 5th March 1919.

No. 8548-G.—Mr. Moti Lal Ghose, Deputy Examiner, 2nd grade, sub *pro tem.* in the office of the Senior Controller of Military Supply Accounts, Calcutta, is appointed as a Deputy Examiner, 2nd grade, temporary, in that office, with effect from the 13th March 1919.

No. 8549-G.—Mr. C. Ethiraja Mudaliar, officiating Deputy Examiner, 2nd grade, in the office of the Senior Controller of Military Supply Accounts, Calcutta, is appointed as a Deputy Examiner, 2nd grade, sub. *pro tem.* in that office, with effect from the 5th March 1919.

No. 8550-G.—Mr. S. Dorasawmy Chetty, Accountant 1st grade, in the office of the Senior Controller of Military Supply Accounts, Calcutta, is appointed to officiate as a Deputy Examiner, 2nd grade, in that office, from the 5th to the 12th March 1919, and as a Deputy Examiner, 2nd grade, sub. *pro tem.* with effect from the 13th March 1919.

No. 8551-G.—Mr. A. B. George, Assistant Audit Officer, Class II of the Indian Finance Department, who is on deputation in the office of the Chief Auditor, Non-Military Pay and Pension Accounts, Dadar, is granted privilege leave for three months on Medical grounds with effect from the 20th March 1919.

The 7th April 1919.

No. 8569-G.—Mr. E. A. Gracias, Deputy Examiner, 2nd grade, sub. *pro tem.* in the office of the Controller of Military Accounts, 1st (Peshawar) Division, is granted privilege leave for 15 days, with effect from the 3rd April 1919.

No. 8570-G.—Mr. Purshotam Dass, Accountant, 2nd grade sub. *pro tem.* in the office of the Controller of Military Accounts, 1st (Peshawar) Division, is appointed to officiate as a Deputy Examiner, 2nd grade, in that office, with effect from the 3rd April 1919 *vice* Mr. E. A. Gracias granted privilege leave.

B. W. MARLOW, Colonel,
Military Accountant General.

**IN THE HIGH COURT OF BOMBAY.
In Insolvency.**

No. 180 of 1919.

Dated the 3rd April 1919.

Re Budharji Javerchand, of Bombay, Marwadi Hindu, Inhabitant, residing at and carrying on business as a Commission Agent and Shroff in a shop at Kalbadevi Road outside the Fort, Bombay : an adjudged Insolvent.

Ex parte—Ratanlal Maneklal : Petitioning Creditor.

Whereas the abovenamed Budharji Javerchand has been this day duly adjudged to have committed acts of Insolvency under Section IX of the Presidency Towns Insolvency Act, 1909 (III of 1909). It is ordered that all the estate and effects of the said Insolvent do vest in the Official Assignee of this Honourable Court, and it is further ordered that the said Insolvent do, immediately after the service of the order of adjudication upon him, attend the Office of the said Official Assignee.

K. A. BHOJWANI,
Ag. Chief Clerk.

H.D.

IN THE HIGH COURT OF BOMBAY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909) :—

No.	Name	Denomination	Address in Bombay	Description	Date of presentation of petition		Date of adjudication.	
					Day.	Month.	Year.	Day.
178—1919	Jugonath Ankur.	Raghunath Tal.	Hindu 2nd Faneedi	Goldsmith in His Majesty's Mint, Bombay	2nd	April	1919	2nd April
179—1919	Purshotam Jivan Mihiy alias Padivala.	"	Old Modikhana	Taylor	"	"	"	"
181—1919	Careen Meor Khatri	"	Nagdevi Street	Lately tailor and now unemployed	4th	"	"	4th
182—1919	Dhruji Lakhmidas Thacker	"	Dalvayit's Agency Inn	Lately speculator in cotton, op un., & now mohila in the employ of Palaram Anandran.	"	"	"	"
183—1919	Balkrishna Rama Dabir	"	Mazagon	Carpenter in the P. I. S. N. Company's Dockyard, Margao.	"	"	"	"
184—1919	Abdulhussein Karimji Kapadia	Mohomeden	Doctor Street	Lately dealer in gold, silver and silk embroidery and now Turban folder.	7th	"	"	7th
185—1919	Fakir Mohamed Haji Ibrahim	"	Mahim	Lately manufacturer of and dealer in horsey under the name of P. H. Ibrahim and now unemployed.	"	"	"	"

Orders in the matters of the abovesigned Debtors' petitions, that the said Debtors have been adjudged Insolvent, and that the real and personal estate and effects of the said Insolvents do vest in the Official Assignee of this Honourable Court, have been duly made.

Given Under My Hand, at the High Court of Bombay, this 7th day of April 1919.

K. A. BHUJWANI,
Asst. Chief Clerk.

**IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM
IN BENGAL.
In Insolvency.**

No. 186 of 1919.

Dated the 2nd April 1919.

Re Robert Ernest Wolf.
Ex parte the creditor.

Notice is hereby given that by an order of Court, dated the 29th day of January 1919, the order of adjudication made herein on the 2nd day of June 1916, was annulled.

Summary Case.

No. 22 of 1917.

Dated the 3rd April 1919.

Re Meghraj Jabak.
Ex parte the debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 3rd day of June 1919 at 11 o'clock in the forenoon at the Court House for hearing the application.

Notice of Adjudication Order.

No. 33 of 1919.

Dated the 8th April 1919.

Re Doyal Mowji, a partnership firm carrying on business as general merchants and dealers at No. 4, Aga Karbala Mahomed Street in the town of Calcutta.

Ex parte Chuni Lall Sew Chand Roy, the creditors.

On the 28th day of March 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 42 of 1919.

Dated the 8th April 1919.

Re Manindra Nath Palit, residing at French Chandernagore, and lately carrying on business at No. 67-4, Strand Road, in the town of Calcutta, as order suppliers under the name and style of Manindra Nath Palit & Co. at present of no occupation.

Ex parte the debtor.

On the 31st day of March 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 44 of 1919.

Dated the 8th April 1919.

Re Nagraj Acharya, at No. 23, Babtolla Gally, in the town of Calcutta, and formerly carrying on business as a dealer in pice goods under the name and style of Bhagwan Das, Nagra at No. 14, Puggayaputty, and also carrying on business as a dealer in ghee, under the name and style of Brahmaddutt Bagmull, at No. 199-5, Harrison Road, in Calcutta aforesaid, but now out of employment.

Ex parte the debtor.

On the 31st day of March 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 45 or 1919.

Re Mullick Cassim Hossein, residing at No. 94, Lower Chitpur Road, in the town of Calcutta, and carrying on business as a petty dealer in shoes at the aforesaid premises under the name and style of Mullick Cassim Hossein.

Es parte the debtor.

B. P. Chander—Debtor's Solicitor.

On the 3rd day of April 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

Nota.—All debts due to the estate should be paid to me.

G. McD. FALKNER,
Official Assignee of Calcutta.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 91 OF 1919.

Rangoon, the 26th, March 1919.

In the matter of K. A. Mahomed Ebrahim, unemployed, residing at No. 42, Kalabuti, Rangoon.

Notice is hereby given that the order of this Court adjudging the said K. A. Mahomed Ebrahim an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 19th day of March 1919.

CASE NO. 12 OF 1919.

Rangoon, the 26th March 1919.

In the matter of M. M. Sheerazee, unemployed, residing at No 57-58, Spark Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said M. M. Sheerazee an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 19th day of March 1919.

CASE NO. 40 OF 1919.

Rangoon, the 27th March 1919.

In the matter of Bobbadi Bangari Maistry, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Bobbadi Bangari Maistry, unemployed, residing at No. 2, 55th Street, Rangoon, on the 26th day of March 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Bobbadi Bangari Maistry.

CASE NO. 41 OF 1919.

Rangoon, the 27th March 1919.

In the matter of C. Hin Coor, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by C. Hin Coor, Clerk, residing at No. 27, 47th Street, Rangoon, on the 26th day of March 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 27th day of March 1919 against the said C. Hin Coor.

CASE NO. 42 OF 1919.

Rangoon, the 3rd April 1919.

In the matter of Maung Ba, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Ba, Clerk of No 60, 13th Street, Rangoon, on the 28th day of March 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 2nd day of April 1919 against the said Maung Ba.

MAUNG GYEE,
Off. Registrar.

**IN THE COURT OF THE SUB-JUDGE, 1ST CLASS, BEAWAR,
AJMER-MERWARA.**

INSOLVENCY JURISDICTION.
MISCELLANEOUS APPLICATION.

No. 1 of 1919.

The 22nd March 1919,

Bagha, son of Gordhan, caste Mali of Kharwa, District Ajmer, Insolvent,

V.S. 1919

Serial No.	Names of Creditors.	Residence.	Amount.
1	Hira Lal, son of Jedeo, Brahman	Kharwa	Rs. 100
2	Rajmal, son of Dotal Ram, Mahajan.	Do.	400
3	Kajori Mai, son of Chagnumal, Mahajan.	Do.	200
TOTAL			700

The Insolvent has filed an application under Section II of Act III of 1907 (Insolvency Act) and the application will be heard on the 1st May 1919, at 10 A.M. The Creditors are hereby informed that they either appear in person or through an authorised agent on the date fixed. In default of appearance the application will be heard *ex parte*.

Given under my hand and Seal of the Court, this day of 22nd March 1919.

DURGA PRASAD,
Sub-Judge, 1st Class, with Insolvency Power, Ajmer, Merwar, Beawar.

**IN THE COURT OF LIEUTENANT-COLONEL R. W. E.
KNOLLYS, I.A., DISTRICT JUDGE AT DELHI.**

CITATION.

In the matter of the Estate of late Captain Arthur Freer Spreckley of 9th Gurkha Rifles, resident of Cove Cottage in the City of Worcester, who died at Sea in the wreck of the "Persia" on the 30th December 1915.

Whereas Mr. Herbert William Spreckley, the lawful grandfather and guardian of Ralph Authouney David Spreckley, an infant of Cove Cottage in the City of Worcester through his lawful Attorney Roderick Llewellyn Baylis, Manager of the Delhi Branch of Messrs. King King & Co., has applied for grant of Letters of Administration to have effect throughout British India of the estate of the above named deceased and whereas the 17th day of April 1919 at 10 A.M. has been fixed for hearing the said petition, this citation is issued in terms of Section 250 of Act X of 1865 to all persons claiming to have any interest in the Estate of the deceased to come and see the proceedings in this Court before the grant is made.

Given under my hand and the Seal of the Court, this 1st day of April 1919.

E. KNOLLYS,
District Judge, Delhi.

**IN THE COURT OF THE SUB-JUDGE AND JUDGE, INSOLVENCY
COURT, AJMER.**

No. 45 of 1919.

Karim Barsh, son of Rura of Ajmer, Applicant, Insolvent,

against

Creditors—

		Rs. A. P.
1.	R. Hazirilal of Ajmer	250 0 0
2.	Rajmal, son of Shiglal, Mahajan, Diggibazar, Ajmer	250 0 0
3.	Ahmed Box, son of Razak, Dhobi, Shahganj, Agra	100 0 0

	Rs. A. M. P.
4. Moula Box, son of Khadi Bibi, Dhobi, Diggibazar, Ajmer	116 8 0
5. Ramdeva, son of Sukhlal, Shunter, Engine Shed Piley- mian, Takya, Ajmer	20 0 0
	<u>736 8 0</u>

The applicant has filed an application under Section 11 of Act III of 1907 and the application will be heard on the 8th May 1919. The creditors are hereby informed that they either must appear in person or through an authorized agent to oppose the application. In default the application will be heard *ex parte*.

Given under my hand and seal of the Court, this 2nd April 1919.

H. SARDA,
Judge, Insolvency Court, Ajmer.

POSTS AND TELEGRAPHHS.

(TELEGRAPH TRAFFIC.)

NOTIFICATIONS.

Simla, the 7th April 1919.

No. 17s-T.—Mr. H. R. W. Charles, Assistant Director-General, Telegraph Traffic, is granted privilege leave for three months and six days combined with leave on medical certificate out of India for two months and twenty-four days, with effect from the 14th April 1919.

G. R. CLARKE,
Director-General of Posts and Telegraphs.

Calcutta, the 10th April 1919.

No. 2675-T.—Reports of opening and closing of offices received during the period 3rd April 1919 to 9th April 1919.

Name of Office.	Where situated.	Date.	REMARKS.
<i>Government Telegraph Offices.</i>			
Bachhraon (Moradabad)	United Provinces . . .	19th March 1919 . . .	Closed.
Domel	North-West Frontier . . .	13th February 1919 . . .	Opened.
Mirian	Ditto	23rd "	"
Shinsawari	Ditto	14th "	"
<i>Railway Telegraph Offices.</i>			
Bangalore East Station . . .	Madras and Southern Mahratta Railway.	1st March 1919 . . .	Opened.
Chagulu	Ditto	28th November 1918 . . .	"
Kasimkota	Ditto	19th "	"
Vepagunta	Ditto	5th February 1919 . . .	"

The following alterations in the names of Government Telegraph Offices are notified:—

“ Barauni (Monghyr) ” instead of “ Barauni.”

“ Mandsaur R. S. ” instead of “ Mandsaur.”

F. T. DE MONTE,
Deputy Director-General, Telegraph Traffic.

POSTS AND TELEGRAPHS.
(POST OFFICE.)

NOTIFICATION.

Calcutta, the 4th April 1919.

No. 1082-Ap.—The following appointments are made for the period noted against each:—

- Mr. Ali Din, Deputy Postmaster, Lahore, pay Rs. 300—400, to hold charge of the current duties of the office of Postmaster, Lahore, in addition to his own, from the 6th March 1919 to 10th March 1919 inclusive.
- Mr. T. G. Chiodetti, Postmaster, Lucknow, pay Rs. 500—600, to act as Postmaster, Lahore, pay Rs. 600—800, from the 11th March 1919 and until further orders.
- Mr. C. E. White, Postmaster, Agra, pay Rs. 400—500, to act as Postmaster, Lucknow, pay Rs. 500—600, from the 1st March 1919 and until further orders.
- Mr. G. G. H. Combes, Postmaster, Nagpur, pay Rs. 300—400, to act as Postmaster, Agra, pay Rs. 400—500, from the 22nd February 1919 and until further orders.
- Mr. C. F. G. Dobson, Postmaster, Muzaaffarpur, pay Rs. 200—300, and sub *pro tem.* Postmaster, Nagpur, pay Rs. 300—400, to act as Postmaster, Nagpur, from the 19th February 1919 to 28th February 1919 inclusive.
- Mr. J. H. Kelly, Postmaster, Ranchi, pay Rs. 200—300, to act as Postmaster, Nagpur, pay Rs. 300—400, from the 1st March 1919 and until further orders.

G. R. CLARKE,

Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(TELEGRAPH ENGINEERING.)

NOTIFICATION.

Dated the 8th April 1919.

No. 882-E-E.—Mr. J. D. Macrae, Superintendent, Telegraph Engineering, is granted an extension of furlough for three months with effect from the 16th May 1919 in continuation of the leave notified in this Department's Notification No. 4455-E-E., dated 26th November 1918.

G. R. CLARKE,

Director-General of Posts and Telegraphs.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 12, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

LOST.

The Allotment Letter No. ^{1242-X} _{F.I} of the 5½ per cent. War Bonds of 1920 for Rs. 500, originally issued in the name of Subbia Goundar, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—SUBBIA GOUNDAR,
Residence—Puthur, ¹harapuram Taluk, Combattore
District, Madras Presidency.

LOST.

The Government Promissory Notes Nos. E.000480 and D.004857 of the 5½ per cent. War Bonds of 1923, for Rs. 200 and Rs. 100, respectively, originally standing in the name of the Accountant-General, Madras, and last endorsed to R. Siva Rama Ayyar and R. Sangoo Ayyar, respectively, the proprietors, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Calcutta, and that application has been made for the issue of duplicates in favour of the proprietors. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

A. NEWMARCH,
Accountant-General, Madras.

Estate Lieutenant-Colonel A. F. Milne, I.A., Retired, deceased.

Notice is hereby given that all persons having claims against the late Lieutenant-Colonel Alexander Findlay Milne, late retired Assay Master, His Majesty's Mint, Bombay, who died on 29th May 1918 at Morden, Culz, Peterculter, Aberdeenshire, Scotland, Letters of Administration to whose Estate have been granted to James Edmund Vallance, of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 30th April next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice and no claims sent in subsequently will be recognized.

J. E. VALLANCE.

LOST.

The Allotment Letter No. 1197 C. P.
F.1 of the 5½ per cent. War Bonds of 1922 for Rs. 100, originally issued in the name of Danesa, son of Bisambher Lodha of Chich Ryotwari, Tahsil Harsud, District Nimar, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

A. K. SMITH,
Deputy Commissioner, Nimar.

KHANDWA,

The 18th February 1919.

LOST.

The Allotment Letter No. 1255 C. P.
F.1 of the 5½ per cent. War Bonds of 1922, for Rs. 100, originally issued in the name of Ganpat, son of Gopal Bania, Pama Khedi, Tahsil Harsud, District Nimar, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

A. K. SMITH,
Deputy Commissioner, Nimar.

KHANDWA.

The 18th February 1919.

LOST.

The Allotment Letter No. 1151 C. P.
F.1 of the 5½ per cent. War Bonds 1922 for Rs. 200, originally issued in the name of Gangaram, son of Kishanajee Malguzir, of Pamakhedi, Tahsil Harsud, District Nimar, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

A. K. SMITH,
Deputy Commissioner, Nimar.

KHANDWA,

The 18th February 1919.

STOLEN.

The Government Promissory Note No. 031127 of the 5½ per cent. Loan of 1920 for Rs. 1,900, originally standing in the name of Bird & Co., and last endorsed to Thomas Small, the proprietor, by whom it was never endorsed to any other person, having been stolen, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—THOMAS SMALL,
Residence—Gouripur Jute Mills, Nathai.

LOST.

One Allotment Letter No. C.C. 2242 F. I. of the 5½ per cent. War Bonds 1920 for Rs. 1,000 originally issued in favour of Faizunnessa Khatun, the proprietrix, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereon has been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that security is being issued in favour of the proprietrix in lieu of the lost Allotment Letter. The Public are hereby cautioned against purchasing or otherwise dealing with the abovementioned Allotment Letter.

E. M. COOK,
Offg. Controller of Currency.

OFFICE OF THE CONTROLLER OF CURRENCY.

Calcutta, 27th March 1919.

STOLEN.

The following Government 5 per cent. War loan 1929-47 Promissory Notes No. 010682 for Rs. 200, originally standing in the name of A. Duchi, the proprietor, by whom it was never endorsed to any other person; No. 010681 for Rs. 300 originally standing in the name of J. W. deTivoli, the proprietor, by whom it was never endorsed to any other person; and No. 010689 for Rs. 100 originally standing in the name of Anundo Das, subsequently endorsed to J. W. deTivoli, the proprietor, by whom it was never endorsed to any other person; having been stolen, notice is hereby given that payment of the above and of the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietors. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

A. DUCHI,
J. W. deTIVOLI,
Tezpur, Assam

LOST, STOLEN OR DESTROYED.

The Government Promissory Note No. F 001603 of the 5½ per cent. loan of 1921, for Rs. 500 originally standing in the name of the Accountant General, Madras, and last endorsed to J. Venkataswami Nayudu Garu, the proprietor, by whom it was never endorsed to any other person, having been lost, stolen, or destroyed, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favor of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—J. VENKATASWAMI NAYADU,
Residence—Berhampore

LOST.

The Government Promissory Note No. 220077 of 3½ per cent. loan of 1925 for Rs. 7,000 (seven thousand only) originally standing in the name of Mussamat Janki Kunwar, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned Government Promissory Note.

SHIV BHAIJAN TEWARI, Maktir,
Mussamat Janki, Kunwar, C/o Pandit Kanta Prasadji, Amritgate, Jalandhar

LOST.

The Allotment Certificates Nos. 1281 T. 1-2 of the 5½ per cent. War Bonds 1920 for Rs. 2,500 originally issued in the name of Thakur Das Dandoo Mal, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Certificates, and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicates in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—THAKUR DAS, DANDOO MAL,
Residence—Shopkeepers Nashki (Bilaspur).

WHOLESALE AND RETAIL (FORTNIGHTLY) PRICES

RETURN SHOWING the WHOLESALE and RETAIL PRICES of CEREALS, PULS,
OILSEEDS, SUGAR (RAW), SALT, ETC., in INDIA by DISTRICTS for
FORTNIGHT ENDING THE 15TH MARCH 1919

DEPARTMENT OF STATISTICS, INDIA }
April 9. 1919 }

G. FINDLAY SHIRRAS,
Director of Statistics

Published by order of the Governor-General in Council

PREFATORY NOTE.

Prices of Country Produce and Salt in India at the middle of March 1919.

The wholesale prices of food grains and pulses in India at the middle of March, 1919, increased by 63 per cent (unweighted average), as compared with this time last year. The weighted average showed a rise of 69 per cent. The average price of rice in India advanced by 60 per cent. The increase in Rice. the great rice-producing provinces was 68 per cent in Bengal, 96 per cent in Bihar and Orissa, 51 per cent in the Madras Presidency, and 39 per cent. in Burma. Among the minor provinces, the rise of 78 per cent in the North-West Frontier Province, 73 per cent in Assam, 67 per cent in the Central Provinces and Berar, 64 per cent in the United Provinces, and 59 per cent in the Punjab is noticeable. The price of wheat in India increased by 38 per cent, Wheat. the Punjab showing a rise of 80 per cent, the United Provinces 27 per cent, the Central Provinces and Berar 70 per cent and the Bombay Presidency 52 per cent. Barley prices in India rose 28 per cent (unweighted average), the Barley. weighted average showing a rise of 58 per cent. The chief increases were: 72 per cent in the United Provinces, 52 per cent in Bihar and Orissa, and 43 per cent in the Bombay Presidency. The price of jawar increased by 74 Jawar. per cent (unweighted average). The weighted average showed a rise of 88 per cent. The rise of 125 per cent in the Punjab, 119 per cent in the Central Provinces and Berar, and 86 per cent each in the United Provinces and the Bombay Presidency is striking. Bajra showed a rise of 92 per cent Bajra. (unweighted average), and of 82 per cent (weighted average) in India; the noteworthy increases being 153 per cent in the North-West Frontier Province, 105 per cent in the Punjab, and 96 per cent in the United Provinces. The price of maize in India increased by 57 per cent (unweighted average). The Maize. weighted average showed a rise of 90 per cent. There was a rise of 148 per cent in Bihar and Orissa and of 97 per cent in the United Provinces. Gram was 59 Gram. per cent dearer than the preceding year; in Bihar and Orissa it rose 90 per cent, in Bengal 85 per cent, in the United Provinces and the Central Provinces and Berar 84 per cent, and in the Bombay and Madras Presidencies 75 per cent each. The average price of Arhar dál in India was 87 per cent above the Arhar dál. level of last year. In the Central Provinces and Berar it advanced by 149 per cent, in Delhi by 145 per cent, in the United Provinces by 127 per cent, in the Bombay Presidency by 104 per cent, and in Bengal and Bihar and Orissa by about 100 per cent each. The prices of ghi and raw sugar (gur) Ghi and Sugar, raw (gur). rose by 28 per cent and 53 per cent respectively. There was an increase of 48 per cent in ghi in the Bombay and Madras Presidencies and of more than 90 per cent in gur in Delhi and the North-West Frontier Province. The salt. average price of salt in India declined by 6 per cent; the noticeable decreases being 33 per cent in the United Provinces, 27 per cent in Delhi, 23 per cent in Bengal, 20 per cent in Assam and 14 per cent in the Central Provinces and Berar. On the other hand, there was a rise of 45 per cent in the North-West Frontier Province, of 13 per cent in the Punjab, and of 5 per cent each in Bihar and Orissa and Sind and Baluchistan.

2. Compared with the preceding fortnight, the prices of cereals and pulses in India at the middle of March, 1919, showed a slight fall (1 per cent only), but rice, jawar and arhar dál increased by 4, 2 and 1 per cent respectively. The prices of wheat and gram declined by 4 per cent each, of barley by 6 per cent, and of bajra by 1 per cent. Maize prices recorded no change. Ghi showed a rise of 1 per cent but gur and salt decreased by 1 per cent each.

SUPPLEMENT TO THE GAZETTE OF INDIA, APRIL 12, 1919.

SUMMARY TABLE NO. 1.

parison with the previous year—

OLESALE PRICES in India, province by province, of certain articles of food during the fortnight ending the 15th March, 1919, as compared with the corresponding period of 1918.

Province	RICE, Common (Oryza Sativa)	WHEAT (Triticum Sativum)	BARLEY (Hordeum Vulgare)	JAWAR (Andropogon Sorghum)	BAJRA (Pennisetum tunneyi Hordeum)	MAIZE (Zea Mays)	GRAM (Cicer arietinum)	ARENAR DAL (Cajanus Indicus)	GHI	RAW SUGAR (Gur)	SALT	
	Index number of prices during the fortnight ending the 15th March of											
	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	
Orissa Provinces of and Oudh	100	139	100	137	...	...	100	123	...	...	100	148
Orissa Provinces of and Oudh	100	173	...	...	...	...	...	...	...	...	100	122
Orissa Provinces of and Oudh	100	168	100	145	...	...	...	...	100	186	100	200
Orissa Provinces of and Oudh	100	196	100	141	100	152	100	162	100	190	100	202
Orissa Provinces of and Oudh	100	164	100	127	100	172	100	186	100	197	100	227
Orissa Provinces of and Oudh	100	100	122	100	188	...	100	183	...	100	144	100
Orissa Provinces of and Oudh	100	159	100	130	100	123	100	235	100	205	100	170
Orissa Provinces of and Oudh	100	178	100	119	100	213	100	163	100	121	100	113
Orissa Provinces of and Oudh	100	135	100	134	100	125	100	180	100	19	100	98
Orissa Provinces of and Oudh	100	127	100	152	100	143	100	186	100	175	100	204
Orissa Provinces of and Oudh	100	167	100	170	...	...	100	219	...	100	184	100
Orissa Provinces of and Oudh	100	151	...	...	...	...	100	108	100	163	100	91
Unweight- ed	100	160	100	138	100	138	100	174	100	193	100	157
Weighted	100	166	100	137	100	183	100	168	100	182	100	160

SUMMARY TABLE NO. 2.

parison with the previous fortnight—

ESALE PRICES in India, province by province, of certain articles of food during the fortnight ending the 15th March, 1919, as compared with the previous fortnight.

Province	RICE, Common (Oryza Sativa)	WHEAT (Triticum Sativum)	BARLEY (Hordeum Vulgare)	JAWAR (Andropogon Sorghum)	BAJRA (Pennisetum tunneyi Hordeum)	MAIZE (Zea Mays)	GRAM (Cicer arietinum)	ARENAR DAL (Cajanus Indicus)	GHI	RAW SUGAR (Gur)	SALT	
	Index number of prices during the fortnight ending											
	28th Feb. 1919	15th Mar. 1919	28th Feb. 1919	15th Mar. 1919	29th Feb. 1919	15th Mar. 1919	28th Feb. 1919	15th Mar. 1919	28th Feb. 1919	15th Mar. 1919	28th Feb. 1919	
Orissa Provinces of and Oudh	100	105	100	86	...	...	100	100	...	...	100	108
Orissa Provinces of and Oudh	100	106	...	...	...	...	...	...	...	...	100	100
Orissa Provinces of and Oudh	100	102	100	105	...	...	100	97	...	...	100	100
Orissa Provinces of and Oudh	100	102	100	99	100	100	77	...	100	105	100	107
Orissa Provinces of and Oudh	100	104	100	92	100	90	100	108	100	98	100	94
Orissa Provinces of and Oudh	100	100	100	91	100	82	100	104	100	97	100	100
Orissa Provinces of and Oudh	100	100	100	92	100	93	100	125	100	105	100	94
Orissa Provinces of and Oudh	100	101	100	92	100	99	100	110	100	115	100	105
Orissa Provinces of and Oudh	100	96	100	95	100	99	100	110	100	115	100	106
Orissa Provinces of and Oudh	100	117	100	107	100	107	100	106	100	87	100	100
Orissa Provinces of and Oudh	100	102	100	100	100	99	100	106	100	93	100	101
Orissa Provinces of and Oudh	100	100	100	95	...	...	100	97	...	...	100	100
Orissa Provinces of and Oudh	100	118	...	...	...	...	100	100	...	...	100	99
Unweight- ed	100	104	100	96	100	94	100	102	100	98	100	102
Weighted	100	105	100	94	100	99	100	103	100	97	100	106

SUMMARY TABLE NO. 3.

WHOLESALE PRICES (per maund of 82 lbs.) of wheat, rice (common), jawar, bajra, and gram at certain selected markets during the fortnight ending the 15th March of the years 1917, 1918 and 1919.

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF MARCH.

* The figures under "Rice, husked" represent the price of common rice.

* Figures have not so far been reported.

[†] Figures have not so far been reported.

(Average state prices in rupees per ton measured)

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF MARCH—continued

DISTRICTS	SESAMUM (T.M or 50/-)		GRI		SUGAR SAW (Gdr.)		SALT		TOBACCO LEAF		TURMERIC		GRASS		STBAG
	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919
Burma—															
Tenasserim—															
Mergui	..	..	800	640	..	..	35·75	57·14	..	..	..	..	..	..	..
Tavoy	..	..	640	640	..	..	28·57	25·7	..	..	..	..	..	..	..
Monmaung and Amherst †	..	..	..	457·14	..	..	..	35·88	..	..	..	..	..	..	..
Pegu (deltaic)—															
Hanover	..	..	402·31	711·11	..	..	33·51	35·96	..	..	..	..	..	..	..
Marboin	..	..	530·33	640	..	..	41·03	48·12	..	..	..	..	..	..	..
Bassein	..	..	640	..	..	..	45·71	45·71	..	..	..	..	..	..	..
Pegu (inland)—															
Henzada	..	..	914·29	800	..	..	42·95	46·78	..	..	..	..	..	..	..
Toungoo	..	..	..	..	..	..	42·95	43·54	..	..	..	..	..	..	..
Upper Burma—															
Mandalay	..	..	800	711·11	..	..	44·76	41·83	..	..	..	..	..	..	..
Pakokku	..	..	914·29	711·11	..	..	45·71	45·89	..	..	..	..	..	..	..
Aragon—															
Akyab	..	..	914·29	800	..	..	36·36	36·36	..	..	..	..	..	..	..
Assam—															
Surma—															
Balasong (Sylhet)	..	..	740	620	80	47·5	{ 30 to 37·5	43·75 to 50	..	..	..	..	..	..	..
Brahmaputra—															
Gauhati	..	..	660	540	100	70	37·5	47·5	..	..	..	..	..	..	..
Gauhati	..	..	650	530	90	63·5	40	50	..	..	..	..	..	..	..
Bengal—															
Eastern—															
Chittagong	..	..	750	..	80	..	28·19	..	..	..	..	..	..	..	..
Dacca	..	..	690	570	95	95	35	47·5	..	..	..	..	..	..	..
Deltaic—															
Calcutta	..	..	750	650	75	65	36·25	38·75	..	..	..	..	..	..	..
Western—															
Burdwan	..	..	760	580	65	{ 55 to 65	{ 33·75 to 42·5	..	..	..	..	..	..	..	..
Midnapur	..	..	{ 700 to 760	{ 580 to 630	65	65	33·75	43·12	..	..	..	..	..	..	..
Northern—															
Purnia	..	..	720	740	70	80	35	50	..	..	..	..	..	..	..
Rangpur	..	..	660	650	80	70	40	50	..	..	..	..	..	..	..
Bihar and Orissa—															
Bihar, north—															
Bhagalpur	160	60	600	560	60	65	36·25	42·5	85	100	..	..	..	..	..
Musaffarpur	..	..	640	492·5	50	40	31·87	27·5	200	200	..	..	..	..	..
Purnia—															
Patna	100	65	600	520	60	40	31·09	32·5	20	30	..	..	5	7·5	5
Orissa—															
Cuttack	..	..	647·6	609·43	49·53	53·33	30·73	35	121·93	106·67	..	..	6·25	6·25	6·25
United Provinces—															
(a) Agra—															
Eastern—															
Banaras	..	133·33	65·73	690·26	545·88	78·75	51·83	36·67	43·12	..	..	..	..	..	..
Central—															
Cawnpore	..	132·5	85	670	500	68·75	46·25	25	{ 28·54 and 37·5	140	160	145	180	..	..
Jhansi †	..	..	73·12	..	512·19	..	62·5	..	{ 38·44 and 21·56	..	..	..	..	..	..
Western—									{ 22·03 and 34·06	..	..	..	..	..	..
Meerut	..	160	..	673·75	609·58	80	40	28·12	{ 184·01 and 180	100	120	100	10	10	10·87
Agra	..	138·33	80	702·34	558·65	91·15	72·72	28·64	{ 184·01 and 180	..	..	..	..	..	..
Submontane, west—															
Shahjahanpur	..	..	..	650	500	90	46·25	30	42·5	180	180	{ 140 and 200	{ 180 and 180	..	..
(b) Oudh—															
Southern—															
Lucknow,	..	..	680	530	..	40	25	47·08	..	..	..	..	..	..	..
Northern—															
Fyzabad	..	..	..	500	72·65	..	30·63	45	..	..	..	..	6·25	..	..

† Figures have not so far been reported.

Answers should address the following key ten mandates:

W	JAWAH STALKS	BHUSA (WHITE)		BHAM		COAL (BENGAL)		SHRIK, PER SCORE	PLOUGH BULLOCKS, PER PAIR		Kerosene Oil, PER TIN		DISTRICTS	
		1919	1918	1919	1918	1919	1918		1919	1918	1919	1918		
3	1919	1918	..	..	..	27.95	14.19	..	..	..	3.91	3.81	Burma—
			..	..	..	..	11.9	..	..	..	3.31	3.75	Tenasserim— Mergui Tavoy Moulmein and Amherst
			..	..	..	..	..	..	..	..	..	..	Pegu (delta)— Rangoon Meiktila Bassein
			..	..	..	..	..	..	..	..	2.12	2.06	Pegu (inland)— Henzada Toungoo
			..	..	..	..	..	..	..	..	2.41	2.37	Upper Burma— Mandalay Pakokku
			..	..	..	..	..	..	..	..	..	..	Arakan— Akyab
			..	..	..	..	..	..	..	..	3.19	3.19	Assam—
			..	..	..	..	..	..	..	..	2.62	2.62	Surma— Brahmaputra— Gohpur
			..	..	..	..	..	..	..	..	2.47	4	Gauhati
			..	..	..	..	..	..	..	..	2.02	2.12	Bengal—
			..	..	..	..	..	..	..	..	2.5	2.5	Eastern— Chittagong
			..	..	..	..	..	..	..	..	1.75	4.12	Dacca
			..	..	..	..	..	..	..	..	3.43	3.29	Delta— Calcutta
			..	..	..	..	..	..	..	..	..	..	Western— Burdwan
			..	..	..	..	..	..	..	..	3.27	3.25	Midnapur
			..	..	..	..	..	..	..	..	3.62	4	Northern— Pabna
			..	..	..	..	..	..	..	..	2.77	4	Rangpur
			..	..	..	..	..	..	..	..	..	..	Bihar and Orissa—
			..	..	..	..	..	..	..	..	2.77	2.91	Bihar, north— Bhagalpur
		10	10	40	25	..	..	..	..	..	2.10	..	Muzaffarpur
5	..	..	10	8.75	35	16.25	..	..	..	..	3.08	3.19	Bihar, south— Patna
5.25	..	..	..	..	6.87	7.6	..	..	..	..	2.8	4.25	Orissa— Cuttack
													United Provinces—	
													(a) Agra—	
													Eastern— Benares	
											3.69	4.5	Central— Cawnpore	
											3.94	4.5	Jhansi	
											..	..	Western— Meerut
											..	..	Agra
25	25	..	20	18.44	44.37	25	15	4.33	4	Subdivision, west— Shahjahanpur
			20	10	63.75	25	15.02	10	88.67	60	PC	100	..	(b) Oudeh—
			10	15.82	..	30	10	6.25	{ 80 and 100}	80 and 100	50 and 150	60 and 150	5	Southern— Lucknow
			14.53	11.41	42.5	20	6.25	Northern— Fyzabad
4.00	4	12.5	..	28.75	15	12	60	60	3.5	

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF MARCH—continued

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR		RAJMA		RICE
	1918	1918	1918	1918	1918	1918	1918	1918	1918	1918	1918	1918	1918	1918	1918
Rajputana—															
Eastern—Ajmer	26·67	26·67	..	..	84·82	55·59	..	..	65·81	34·79	100	..	94·06	44·48	..
Delhi—Delhi	..	..	72·5	..	63·75	32·19	87·5	55	45	39·5	65	..	80	45·75	..
Punjab—Southern—Ferozepur	43·98	30·78	94·06	57·19	61·50	45·62	69·53	53·28	47·08	34·84	..	..	..	..	..
Central—Lahore	53·28	38·28	94·06	57·19	61·50	50	72·60	57·19	..	33·28	..	48·03	80	48·00	..
Submaritime—Amritsar	58·75	30·95	90	56·25	57·03	46·25	65·47	55	..	32·5	..	55·12	..	48	..
Northern—Rawalpindi	..	..	..	88·91	58·28	66·72	49·22	76·09	62·91	40·94	33·28	100	44·37	72·66	87·19
Western—Islamabad Multan	46·25	30	90	61·25	63·75	44·87	72·5	51·67	40	32·5	..	70	80	39·06	..
N.W. Frontier Province—															
Peshawar	..	..	94·11	53·33	54·22	50·78	60·94	45·08	31·98	34·95	71·87	89·48	..	23·38	..
Dera Ismail Khan	..	..	113·59	63·38	55	40·94	60·94	43·8	42·03	30·78	63·44	43·8	79·37	31·85	..
Sind and Baluchistan—															
Karachi	..	..	..	70	62·5	72·5	54·08	..	..	57·5	..	..	84·19	48·75	..
Shikarpur	..	..	..	102·5	65	80	56·25	..	..	57·08	38·12	..	65	..	48·75
Quetta	..	..	..	..	..	62·5	50	110	65	48·75	46·56	57·5	42·19	..	..
Bombay—Konkan—Bombay	54·06	33·8	57·18	59·53	79·37	69·84	..	..	52·98	37·03	87·5	61·25	97·34	51·87	..
Deccan and Karnatak—Dharwar (Hubli) Sholapur Poona	..	..	80·47	60·1	94·96	48·98	..	..	..	..	..	84·48	37·58	..	..
Khondesh and N.E. Deccan—Ahmednagar Dhulia	73·23	..	104·58	71·56	51·03	..	..	..	..	..	..	45·30	103·87	35·57	..
Gujarat—Surat Ahmedabad	..	..	..	72·86	60·47	94·63	68·07	..	..	79·03	..	91·67	..	..	..
Central Provinces*—															
Western—Nagpur	67·31	40	105·75	46·12	80·31	49	100	60	..	..	75·81	40·31	..	..	..
Central—Jubbulpore	..	..	..	..	50	72·08	60·81	94·12	64	..	..	..	..	..	..
Eastern—Raipur	..	65	30	78	83	79	40	85	45	..	..	..	..	..	..
Borsar—Akola Amravati	..	..	..	76·25	48·06	90·75	59·56	..	..	..	..	91·5	40	..	..
Madras—															
South, central—Coimbatore Salem	..	..	..	..	..	..	..	..	..	..	..	82·9	45·0	..	78·2
Central—Bellary Caddapah Kurnool	56·2	27·7	..	..	..	..	..	..	..	..	..	65·9	39·2	..	..
East Coast, central—Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
East Coast, south—Madras Tanjore Trichinopoly	46	19·5	34·7	50·1	..	..	..	..	..	..	..	..	..	..	68·3
Southern—Madura	..	..	..	..	..	..	..	..	..	..	..	63·1	38·8	79·9	44·0
Mysore—†															
Mysores Bangalore	..	28	21	..	58	..	64	..	68·28	..	..	20	28	..	..

* The figures under "Rice, husked," represent the prices of cleaned rice.
† Figures have not so far been reported.

Figures state prices in rupees per ton (maunds)

MAIZE	GRAM	ARABIAN DAY		OATS		COTTON SHED		LINSEED		MUSTARD AND RAPESEED		DISTRICTS
		1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	
71·09	33·7	64·01	31·2	...	...	...	...	...	...	131·83	103·44	...
...	...	51·25	35·62	95	33·75	90	...	47·5	28·12	...	75	50
47·03	38·12	47·03	34·84	106·72	72·81	...	...	43·23	43·23	100	66·72	...
57·19	38·12	45·78	39·06	100	59·23	80	35·62	44·53	40	...	57·19	48·44
47·03	40	47·03	41	95	58·75	...	...	43·13	42·5	77·5	70	...
47·03	38·41	48·44	48·28	...	...	...	...	...	...	80	50	84·22
45	...	43·75	40	70	...	42·5	35·94	38·12	34·37	90	...	83·12
53·23	...	45·78	44·37	...	...	40	34·37	60	...	85	42·5	...
38·07	31·56	46·67	42·97	50·78	48·41	...	...	...	...	94·11	59	...
...	39·37	45·10	38·13	...	...	...	...	...	...	...	...	...
...	...	55	55	45·62	...	...	...	40·62	...	...	...	...
50	51·25	...	...	{ 60 to 80 } 85 { 60 to 85 } 95	85	87·5	...	...	...	...	...	...
...	...	74·06	42·34	144·23	62·5	65·73	39·27	64·9	34·69	88·38	54·48	...
...	...	83·36	44·63	...	...	...	...	22·10	...	41·3	...	...
...	...	40·05	...	...	...	...	...	...	...	45·78	...	...
...	...	73·78	46·3	101·46	...	...	...	...	...	...	...	...
...	...	73·18	41·87	...	...	...	...	47·5	...	48·96	...	...
...	...	54·69	...	...	...	...	...	45·99	...	...	...	...
...	...	62·5	40	100	57·5	...	...	...	...	...	...	...
...	...	71·44	38·75	123·09	59·62	...	...	85·5	38·75	105·81	59·25	...
...	...	64	34·75	100	44·44	66·69	83·31	57·12	30·75	88·87	47·06	44·44
...	...	60	29	100	40	...	...	...	...	82	50	...
...	...	78·25	41·69	180·25	49	...	...	34	34·00	...	83·94	...
...	...	72·06	52·31	123·37	47·06	...	...	48·56	35·03	100	62·87	...
39·2	...	97·7	55·8	55·3	49·7	...	...	...	36·8	...	...	...
...	...	78·8	53·9	...	44·1	...	...	28·6	28·8	...	...	...
...
50·9	...	...	...	...	81·6	42·7	...	...	...	...	...	...
...	...	92·6	52·1	...	...	99·4	...	65·8	57·6	...	...	...
50·6	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	78·8	35	...	...	...	...	...	...
39	...	...	...	...	72	...	70	65·3	...	...	...	...
36	...	...	...	...	68	...	65·3	...	...	...	...	...

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF MARCH—continued.

DISTRICTS	SEAMUM (Rs or Jm/M)		GHI		SUGAR, RAW (Gdp)		SALE		TOBACCO LEAF		TURMERIC		GRASS		STRAW	
	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918
Rajputana— Western— Ajmer	188·02	99·86	674·94	556·73	95·52	65·91	91·25	8·59	...
Delhi— Delhi	140 and 150	88·75 } 88·75	760	640	110	56·87	27·5	37·5	80	80	180	200	80	18·28	...	
Punjab— Southern— Firozepur	160	72·66	731·41	595	106·72	61·56	47·03	32·03	177·81	168	160	160	...	...	...
Central— Lahore	153·34	80	752·97	600·84	106·72	59·22	32·66	30	160	163·28	168·98	213·29	...	10	...	
Submontane— Amritsar	112·5	80	780	620	100	51·56	29·37	30	120	100	140	165	...	...	...
North— Rawalpindi . . . .	...	...	673·59	608·53	100	53·26	30·78	27·03	...	...	...	...	...	...	...
Western— Lyallpur	160	80	660	530	102·5	48·75	35	27·5	200	900	160	180	...	...	...
Multan	160	60	700	540	100	60	30·56	33·28	132·5	120	150	225	225	11·25	...	
N.W. Frontier Province— Peshawar . . . .	...	...	691·87	568·91	106·67	52·45	23·44	19·22	138·15	94·11	172·97	...	...	...	...
Dera Ismail Khan . . . .	...	...	852·66	563·91	105·94	58·81	49·97	31·83	...	...	...	...	24·37	10·62	...
Sind and Baluchis- tan— Karachi . . . .	...	...	820	...	150·88	...	17·81	19·37	...	...	...	...	31·98	...	...
Shikarpur . . . .	...	...	800	625	90	60·62	21·72	20·63	...	...	...	...	...	...	...
Quetta . . . .	...	...	750 to 1770	600 to 660	...	...	23·44	23·44	...	...	...	...	...	...	...
Bombay— Konkan— Bombay	142·86	88·59	971·41	657·13	104·74	78·91	22·5	28·75	...	...	187·92	157·81	18·38	15·90	...
Deccan and Kavnd- tak— Dharwar (Hubli) Sholapur . . . .	...	55·47	783·85	500·52	83·99	65·99	28·15	38·5	...	...	...	...	...	...	...
Poona . . . .	...	...	792·97	510·32	113·5	68·44	26·8	31·56	543·88	217·55	119·32	...	...	...	...
Khandesh and N.E. Deccan— Ahmednagar . . . .	...	...	750	500	108·67	71·87	23·07	25·52	...	108·83	...	...	...	...	...
Dhule . . . .	...	...	...	...	113·33	...	27·19	...	...	...	...	...	...	...	...
Gujarati— Surat . . . .	...	...	843·23	581·87	...	...	...	25	...	...	...	...	...	...	...
Ahmedabad . . . .	...	...	800	560	...	...	16·87	16·56	...	...	...	...	...	...	...
Central Provin- ces— Western— Nagpur	159·56	91·19	806·69	600	...	...	30	35	1266·69	139·31	184·75	...	11·75	0·64	5
Central— Jubbulpore	123·81	84·19	680	530	...	...	28·31	45	160	140	160	177·75	11·44	0·69	...
Eastern— Raipur . . . .	...	...	690	580	...	...	40	38	195	160	145	120	...	...	...
Gorakhpur— Akola	156·75	98	888	571·44	...	...	38·19	32·12	223·5	183·81	...	...	...	637	...
Madras— South, central— Coimbatore	139·6	93·1	781·7	487·8	80	53·5	22	20·6	171·3	171·3	112	118·6	144	...	...
Salem . . . .	...	...	684·9	488	...	...	...	...	...	...	...	...	...	...	18·4
Central— Bellary	110·8	62	765	507·9	71·4	71·4	...	...	...	...	...	...	...	...	...
Cuddapah . . . .	...	...	657·9	493·4	...	...	...	...	...	...	...	...	107·1	112·1	...
Kurnool . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, central— Nellore . . . .	...	...	660·7	483·3	...	...	...	...	...	...	...	...	...	...	11·5
East Coast, south— Madras	158	—	790	520·7	80·6	62·6	18·9	19·1	298	136·6	107·9	100·5	...	...	...
Tanjore . . . .	...	...	600	466·7	...	...	22·4	20·4	...	...	...	...	...	...	...
Trichinopoly . . . .	...	...	777	508·1	...	...	23·1	26·3	174·9	123·4	...	...	...	...	...
Southern— Madura	156·7	86·7	945·9	675·7	...	...	...	...	241·8	141·2	...	...	...	...	15
Mysore— Mysore . . . .	...	80	...	562·66	...	94·27	...	...	...	305·72	...	154·82	...	4·43	...
Bangalore . . . .	...	72	...	617·18	...	77·13	...	...	...	240·8	...	137·18	...	8·8	...

* Includes octroi duty amounting to Rs. 108 per 10 maunds.

† Figures have not so far been reported.

(The figures state prices in rupees per ten maunds)

BAW	JAWAH STALKS		BHURA (WHITE)		BRAK		COAL (BENGAL)		SHEP, PER SCORE		PLough BULLOCK, PER FAIR		KEROSENE OIL PER TIN		DISTRICTS	
	1919	1918	1918	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918		
18	—	—	—	—	—	—	—	—	110	—	—	—	—	—	Reputana— Eastern— Ajmer	
	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Delhi— Delhi	
	25	15	27·5	13·12	40	28·75	10	15	—	90	250	250	3·60	2·84	Punjab— Southern— Ferozepur	
	—	—	20	10	47·03	22·10	—	—	113	143	225	225	—	—	Central— Lahore	
	—	—	20	15	11·58	28·50	12·5	12·5	170	160	170	170	—	—	Submontane— Amritsar	
	—	—	23·75	15	40	22·5	10	17·5	140	—	—	—	—	—	Northern— Rawalpindi	
	—	—	38·28	25	—	—	15	15	120	100	140	120	3·31	4·25	Western— Lyallpur	
	—	—	18·75	11·61	45	22·5	12·5	15	120	120	270	220	—	—	Multan	
	—	—	30·78	12·5	54·37	25·63	—	—	125	105	—	—	3·61	3·87	N.W. Frontier Province— Peshawar	
	—	—	19·8	9·63	30·47	28·18	15·21	17·55	60 to 100	60 to 100	60 to 200	60 to 200	—	—	Dera Ismail Khan	
	—	—	19·37	8·91	48·75	26·04	—	—	—	—	—	—	—	—	Sind and Baluch stan— Karachi Shikarpur	
	—	—	25	—	—	—	—	—	—	—	—	—	2·4	2·26	Baluchistan— Kotri	
	—	—	15	15·62	43·75	30	15·43	15·43	120 to 220	100 to 220	—	—	4·87	4·67	Quetta	
	—	—	—	—	40·41	25·86	—	—	—	—	—	—	—	—	Bombay— Konkan— Bombay	
	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Deccan and Karnat- aka— Dharwar (Hutli) Sholapur Poona	
	—	—	—	64·27	—	—	—	—	—	—	—	—	—	—	Ekhandash and N.-E.— Deccan— Ahmednagar Dhulia	
	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Gujarat— Surat Ahmedabad	
	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Central Provin- ces— Western— Nagpur	
75	21·31	16	—	—	—	—	10	10	80 to 90	75	185 to 190	125	3·06	4·12	Central— Jabbarpore	
	—	—	—	—	—	44·14	28·56	—	—	60	60	70	70	3·75	2·62	Eastern— Balipur
	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Borsar— Akola Amaroti	
	—	—	13·75	9·03	—	—	—	—	—	—	—	—	—	—	Madras— South, Central— Coimbatore Salem	
	—	—	12·31	—	—	—	—	—	—	—	—	—	—	—	Central— Bellary	
	—	—	10·4	4	—	—	—	—	—	100†	100†	60	60	—	—	Cuddapah
	—	—	20	10·3	—	—	—	—	—	120†	100†	150	150	3·75	4·77	Karauli
	—	—	—	—	—	—	—	—	—	—	—	—	—	—	East Coast, Central— Nellore	
67	—	—	—	—	—	—	—	—	—	—	—	—	—	—	East Coast, South— Madras	
	—	—	—	—	—	—	55·8	52·9	8·2	14·7	210†	202†	—	—	Tanjore	
	—	—	—	—	—	—	11·4	10·7	—	—	150†	150†	—	—	Trichinopoly	
	—	—	—	—	—	—	41·1	38·2	—	—	—	—	—	—	South— Madura	
	—	—	15	—	—	—	20·4	20·4	—	—	—	50	60	2·73	Mysore— Mysore	
418	—	—	—	6·25	—	—	—	40	—	13·48	—	—	—	—	—	
83	—	—	—	—	—	—	—	—	—	—	160	—	—	3·35	Bangalore	

*Superior quality

†Sheep or goats

C 2

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF MARCH, 1919

DISTRICTS	WHEAT (<i>Triticum Sativum</i>)		BARLEY (<i>Hordeum vulgare</i>)		BROTS (<i>Oryza Sativa</i>)				JAWAR OR CHOLUK (<i>Andropogon sorghum</i>)		BAJRA OR GUMBU (<i>Pennisetum typhoides</i>)			
	Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month	Best sort		Common		Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month
Burma— <i>Tenasserim</i> — Mergui	..	..	..	..	..	..	7 4	7 4	8 2	8 2	..	..	..	..
Tavoy	..	..	..	..	..	..	10 2	10 2	11 2	11 2	..	..	..	..
Moulmein and Amherst*	..	..	2 15	..	..	..	..	8 9	..	9 2	..	..	..	..
Pelew (<i>deltic</i>)— Pegu	..	..	..	..	..	..	8 1	8 1	10 6	10 6	..	..	..	..
Rangoon	..	..	2 5	..	..	..	9 7	9 11	10 1	10 6	..	..	..	..
Manbin	..	..	..	..	..	..	9 2	9 2	10 7	10 7	..	..	..	..
Bassein	..	..	..	..	..	..	9 1	9 1	9 1	9 1	..	..	..	..
Peigu (<i>inland</i>)— Thatawadi	..	..	..	..	..	..	8 10	8 10	9 13	9 13	..	..	..	..
Henzada	8 8	8 8	..	..	..	..	8 5	8 5	9 11	9 11	..	..	..	..
Prome	..	..	..	..	..	..	8 5	8 5	9 2	10 6	..	..	..	..
Toungoo	..	..	..	..	..	..	8 9	9 12	9 2	10 7	..	..	..	..
Thayetmyo	..	..	..	..	..	..	7 1	7 1	8 7	8 12	..	..	..	..
Upper Burma— Mandalay	5 2	4 13	..	..	..	..	6 10	6 10	8 5	8 5	16 5	16 5	..	..
Bhamo	..	..	..	..	..	..	9 1	10 6	10 12	10 12	..	..	..	..
Pakokku	..	..	..	..	..	..	6 10	6 10	6 15	6 15	..	..	..	..
Meiktila*	..	..	..	..	..	..	..	8 9	11 3	..	..	..	..	..
Arakan— Sandway	2 —	2 —	..	..	..	..	12 12	12 12	15 4	15 4	..	..	..	..
Kynukyuu	2 4	2 4	..	..	..	..	13 —	11 12	16 —	16 —	..	..	..	..
Akyab	..	..	..	..	..	..	8 8	8 8	10 3	10 —	..	..	..	..
Assam— <i>Burma</i> — Sylhet	..	..	..	..	..	..	7 —	7 8	8 4	7 13	..	..	..	..
Cachar	4 —	4 —	..	..	..	..	5 5	5 5	8 8	9 9	..	..	..	..
Hill Tracts— Khâsi and Jîntia Hills	5 —	5 —	..	..	..	..	4 —	4 —	6 —	6 —	..	..	..	..
Garo Hills	..	..	..	..	..	..	8 —	8 —	8 —	8 —	..	..	..	..
Manipur	5 8	5 8	..	..	..	..	21 —	21 —	23 —	23 —	..	..	..	..
Nâgâ Hills	..	..	..	..	..	..	8 8	8 8	8 12	8 12	..	..	..	..
Lushai Hills	..	..	..	..	..	..	4 —	4 —	5 8	5 8	..	..	..	..
Brâmaputra— Godâpâra	5 8	6 —	..	..	..	..	4 —	4 —	7 —	8 —	..	..	..	..
Kâmrâp (Gauhati)	5 —	..	..	..	..	..	5 4	5 4	8 —	8 —	..	..	..	..
Darrang	..	..	..	..	..	..	5 8	6 —	10 —	10 —	..	..	..	..
Nowrang	..	..	..	..	..	..	8 —	8 —	9 —	9 —	..	..	..	..
Sibsagar	..	..	..	..	..	..	4 —	4 —	8 8	8 —	..	..	..	..
Lakhimpur	5 8	5 8	..	..	..	..	4 —	4 —	8 —	7 8	..	..	..	..
Bengal— <i>Eastern</i> — Chittagong	..	..	..	..	..	..	..	..	8 —	8 —	..	..	..	..
Neakali	..	..	..	..	..	..	..	..	6 12	7 —	..	..	..	..
Backerganj	..	..	..	..	..	..	..	..	7 4	7 8	..	..	..	..
Maimensingh	..	..	..	..	..	..	..	..	7 8	7 8	..	..	..	..
Tippera	..	..	..	..	..	..	..	..	6 14	7 4	..	..	..	..
Decca	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Deltaic</i> — Akhule	..	..	..	..	..	..	..	..	8 —	8 —	..	..	..	..
24-Parganas	..	..	..	..	..	..	..	..	6 —	6 —	..	..	..	..
Howrah	..	..	..	..	..	..	..	..	6 12	6 —	..	..	..	..
Calcutta	..	..	..	..	..	..	..	..	6 —	6 —	..	..	..	..
Hooghly	..	..	..	..	..	..	..	..	6 8	6 8	..	..	..	..
Nadia (Krishnagarh)	..	..	..	..	..	..	..	..	6 6	6 12	..	..	..	..
Jessore	..	..	..	..	..	..	..	..	6 9	8 —	..	..	..	..
Faridpur	..	..	..	..	..	..	..	..	6 8	6 8	..	..	..	..

Note.—These statistics are compiled from returns furnished fortnightly by District Officers to Local Governments and Administrations, etc. They relate to the retail prices in the district headquarters on the last (or nearest next) day of each fortnight.

*Tentative figures only on account of non-reporting.

[The figures state the number of seers (of 80 telas) and chittacks sold for one rupee]

MARUA OR RASI (Bengal) (Bengal) (Bengal)		KAVONI OR KAKUN, ITALIAN MILLET (Sesaria italica)		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Ocimum orientale)		MAIZE (Zea Mays)		ARHAR DAL (Cajanus Indicus)		SALT		DISTRICTS
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
..	5 13	5 13	..	..	..	..	9 5	9 5	Burma—
..	5 10	5 10	..	..	..	5 10	11 3	11 3	Tenasserim—
..	4 4	4 1	..	..	3 7	3 8	11 3	11 3	Mergui
..	5 9	4 9	..	..	3 8	3 8	8 —	8 —	Tavoy
..	3 8	3 8	..	..	3 8	3 8	9 5	9 5	Moulmein and Amherst
..	7 —	7 —	Paga (deltaic)—
..	5 9	5 9	..	..	5 14	5 14	9 5	9 5	Paga
..	5 9	4 11	..	..	2 15	2 15	8 —	8 —	Rangoon
..	4 1	4 1	..	..	3 2	5 9	8 —	8 —	Manbin
..	7 2	7 2	..	..	3 8	3 8	8 —	8 —	Bassein
..	6 1	6 1	..	..	4 1	5 2	7 —	7 —	Paga (island)—
..	4 —	4 —	7 —	7 —	Tharawadi
..	4 —	4 —	7 —	7 —	Henzada
..	10 5	..	7 —	7 —	Frome
..	7 —	7 —	Toungoo
..	Thayetmyo
..	Upper Burma—
..	Mandalay
..	Bhamo
..	Pakokku
..	Miciktila
..	Arakan—
..	3 8	2 10	9 8	9 8	Sandoway
..	2 12	2 12	12 —	13 —	Kyankpya
..	3 4	3 4	..	..	..	..	10 3	10 —	Akyab
..	Assam—
..	Surma—
..	Sylhet
..	4 8	5 —	..	..	4 8	4 8	11 —	10 8	Cachar
..	5 4	5 4	..	..	4 —	4 —	8 8	8 8	Hill Tracts—
..	4 9	4 14	10 10	10 10	3 8	3 9	7 11	7 5	Khasi and Jaintia Hills
..	5 —	5 —	..	..	4 —	4 —	7 —	6 8	Garo Hills
..	3 —	3 8	20 —	20 —	3 8	3 8	7 —	7 —	Manipur
..	4 —	4 —	..	..	3 4	4 —	6 6	5 4	Naga Hills
..	4 8	4 —	..	..	3 8	3 8	5 12	5 12	Luhai Hills
..	5 4	5 8	10 —	10 —	4 —	4 —	10 —	10 —	Brahmaputra—
..	5 4	5 4	..	..	4 —	4 —	9 —	9 —	Godipara
..	4 8	4 8	..	..	3 4	3 4	8 —	8 —	Kamrup (Gauhati)
..	5 —	5 —	..	..	3 8	3 8	8 —	8 —	Darrang
..	5 —	5 —	..	..	4 —	4 —	8 —	8 —	Nowrangpur
..	4 12	5 —	..	..	4 —	4 —	6 —	8 —	Sibsagar
..	4 8	4 8	..	..	3 8	3 8	8 —	8 —	Lakhimpur
..	3 12	4 —	13 —	13 —	Bengal—
..	5 —	5 —	9 —	9 —	East—Chittagong
..	3 9	3 9	9 4	9 4	Noakhali
..	6 —	6 —	8 —	8 —	Backerganj
..	6 —	6 —	8 —	8 —	Maimensingh
..	4 —	4 —	11 —	10 —	Tippera
..	Dhaka
..	4 —	4 —	10 8	9 —	Daltan—
..	4 —	4 —	10 10	10 10	Khulna
..	4 —	4 —	10 10	10 10	24-Parganas
..	5 —	5 —	10 —	10 —	Howrah
..	4 —	4 —	11 —	11 —	Calcutta
..	3 8	3 8	10 —	10 —	Hooghly
..	4 —	4 —	11 —	11 —	Nadia (Krohnagarh)
..	4 —	4 —	9 8	9 8	Jessore
..	4 —	4 —	9 8	9 8	Faridpur

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF MARCH 1919—continued

DISTRICTS	WHEAT (<i>Triticum sativum</i>)		BARLEY (<i>Hordeum vulgare</i>)		RICE (<i>Oryza sativa</i>)				JAWAR OR CHONNUK (<i>Andropogon sorghum</i>)		BAJRA OR GUMBU (<i>Pennisetum typhoides</i>)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Bengal—continued												
Western—												
Bankura	..	..	..	..	..	..	..	..	6 12	6 12	..	..
Burdwan	..	..	..	..	..	..	..	..	6 15	6 15	..	..
Birbhum	..	..	..	..	..	..	..	..	6 6	6 4	..	..
Midnapur	..	..	..	..	..	..	..	..	6 12	7 —	..	..
Murshidabad	..	..	..	..	..	..	..	..	..	..	..	..
Northern—												
Pabna	..	..	..	..	..	..	..	..	6 12	7 2	..	..
Rajbari	..	..	..	..	..	..	..	..	6 —	6 —	..	..
Malda	..	..	..	..	..	..	..	..	4 12	4 12	..	..
Bogra	..	..	..	..	..	..	..	..	7 —	8 —	..	..
Jalpaiguri	..	..	..	..	..	..	..	..	7 3	7 8	..	..
Dinajpur	..	..	..	..	..	..	..	..	7 —	7 12	..	..
Rangpur	..	..	..	..	..	..	..	..	..	..	..	..
Hills—												
Darjeeling	..	..	..	..	..	..	..	..	5 —	5 —	..	..
Bihar and Orissa—												
Bihar, north—												
Purnea	..	..	..	..	..	..	..	..	5 10	5 10	..	..
Bhagalpur	5 10	5 10	10 —	10 —	..	..	..	..	..	..	..	..
Darbhanga	6 9	6 —	9 14	8 12	..	..	..	..	6 14	6 0	..	..
Muzaffarpur	5 —	5 —	8 8	9 —	..	..	..	..	5 —	5 —	..	..
Saran	5 —	5 —	{ to 6 — }	8 —	..	..	..	..	4 8	5 —	..	..
Champaran	6 4	6 8	10 4	9 12	..	..	..	..	6 8	6 8	..	..
Bihar, south—												
Santal Parganas	5 —	5 —	8 —	7 6	..	..	..	..	6 8	6 8	..	..
Monghyr	6 9	6 7	..	..	..	..	..	..	6 —	6 5	..	..
Gaya	6 —	5 8	9 —	9 —	..	..	..	..	6 —	6 —	5 8	6 —
Patna	8 —	6 6	10 —	10 —	..	..	..	..	7 —	6 8	..	..
Shahabad	6 —	6 —	9 —	8 8	..	..	..	..	..	..	..	..
Chota Nagpur—												
Singhbhum	5 —	5 —	..	..	..	..	..	..	6 —	6 8	..	..
Mahnubhum	5 —	4 —	7 —	6 8	..	..	..	..	6 —	6 4	..	..
Ranchi	4 12	4 8	8 —	8 —	..	..	..	..	6 4	6 4	..	..
Palamau	5 5	5 1	6 12	6 3	..	..	..	..	6 3	6 3	..	..
Hazaribagh	5 —	4 12	..	..	..	..	..	..	6 —	6 —	..	..
Orissa—												
Puri	4 4	4 4	..	..	..	..	..	..	7 3	7 14	..	..
Cuttack	4 9	4 9	..	..	..	..	..	..	6 4	6 9	..	..
Balasore	..	..	..	..	..	..	..	..	8 —	7 8	..	..
Sambalpur	4 8	4 8	..	..	..	..	..	..	6 4	8 4	..	..
United Provinces—												
(a) Agra—												
Eastern—												
Mirzapur	5 4	5 4	7 —	6 —	4 —	4 —	5 12	4 12	5 12	6 —	5 12	4 12
Banaras	6 6	5 64	7 9	6 12	3 14	3 14	6 12	6 14	6 8	6 1	5 2	4 12
Ghazipur	5 8	5 8	7 8	7 2	4 —	4 —	5 13	5 6	6 9	6 9	5 3	5 2
Jamnagar	6 5	6 8	9 5	7 11	3 8	3 8	5 10	5 2	..	..	5 4	5 —
Allahabad	6 4	5 6	7 —	7 —	3 12	3 12	5 2	5 2	6 8	5 4	5 4	5 —
Central—												
Banda	5 12	5 9	5 12	5 12	3 8	3 8	5 2	6 14	6 14	6 —	..	..
Fatehpur	6 —	5 12	7 8	6 12	3 —	3 —	5 4	5 6	5 4	5 —	..	..
Hansi	5 14	5 10	5 14	5 14	3 12	3 12	5 4	5 6	5 1	5 1	5 12	..
Jalann	5 8	5 12	7 —	6 12	3 —	3 —	5 —	5 —	5 4	5 12	4 10	4 12
Cawnpore	6 4	5 12	..	7 —	..	..	5 4	5 6	5 6	5 12	..	..
Jhansi*	..	5 1	..	7 —	..	..	5 2	5 2	5 12	5 12	..	..
Etawah*	..	5 5	..	6 3	3 8	3 8	5 8	5 8	5 8	5 12	5 4	5 4
Farrukhabad	6 1	5 7	7 12	6 12	3 8	3 8	5 8	5 8	5 8	5 8	4 15	4 12
Mainpuri	6 12	6 —	3 —	7 —	3 —	3 —	5 8	5 8	5 8	5 8	5 8	5 —
Etah	7 4	6 8	8 8	8 —	2 8	2 8	5 8	5 8	5 8	7 —	6 —	6 —
Western—												
Meerut	6 4	5 12	7 12	7 6	3 —	3 —	5 12	5 8	5 4	6 —	5 —	5 —
Agra	6 5	5 9	8 —	6 14	3 9	3 12	..	..	..	6 1	4 14	4 11
Muttra	6 10	5 10	9 8	7 4	2 8	2 8	..	..	5 8	5 8	4 8	4 8
Ahgarh	6 12	6 —	8 12	7 8	3 —	3 —	4 8	4 8	5 12	5 12	5 —	5 —
Bulandshahr	7 —	6 2	7 8	7 —	3 —	3 —	5 5	5 —	6 5	6 8	4 12	4 12
Submontane, east—												
Ballia	5 5	5 10	7 8	7 8	3 12	3 12	5 10	5 10	6 9	6 4	..	..
Assam	5 —	5 —	7 —	5 8	4 8	4 8	6 —	6 —	..	..	..	..
Gorakhpur	7 4	6 8	7 6	7 8	4 14	4 14	5 8	5 8	..	..	..	..
Basti	6 —	5 12	7 12	7 12	4 —	4 —	4 12	5 —	..	..	..	..

*Figures have not so far been reported.

[The figures state the number of seers (of 80 telas) and chittacks sold for one rupee]

EAST OR MANUA (Bengal swedes)		KANGRI OR KAKUN, ITALIAN MILLET (Seteria vulgaris)		GRAM, CHENNA, CHOLA, KADALAT, OR SUNAGA (Ocimum cristatum)		MAIZE (Zea Mays)		ARHAR DAL (Cajanus Indicus)		SALT		DISTRICTS
Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	
...	4 —	4 —	11 —	11 —	Bengal—continued
...	5 1	11 —	11 —	11 —	Western—
...	4 6	4 8	9 —	8 —	Bankura
...	3 4	3 12	9 —	9 —	Birbhum
...	4 8	4 8	11 —	11 —	Midnapur
...	3 —	3 8	9 8	10 —	Murshidabad
...	4 —	4 8	10 —	10 —	Northern—
...	4 8	4 8	10 14	10 14	Rajahshi
...	4 8	4 8	8 —	8 —	Malda
...	3 14	1 8	10 4	10 —	Bogra
...	3 8	3 8	9 —	8 —	Jalpaiguri
...	3 —	3 4	8 —	8 —	Dinajpur
...	3 —	3 4	8 —	8 —	Rangpur
...	3 —	3 4	8 —	8 —	Hills—
...	3 —	3 4	8 —	8 —	Darjeeling
...	3 —	3 4	8 —	8 —	Bihar and Orissa—
...	6 8	6 8	6 14	7 10	4 —	4 —	11 —	11 —	Bihar, north—
...	7 4	7 4	7 14	7 10	4 0	5 —	10 —	10 —	Purnea
9 14	9 14	...	...	5 12	6 9	7 2	7 2	5 8	4 15	12 —	12 —	Bhagalpur
...	6 —	6 8	7 —	7 —	5 —	5 —	12 —	12 —	Darbhanga
...	6 8	6 —	6 —	6 —	5 —	5 —	10 —	10 8	Musaffarpur
9 —	8 —	8 —	8 —	6 8	6 —	6 —	6 —	5 —	5 —	10 —	10 8	Saran
9 —	10 —	10 —	...	7 —	7 —	8 —	8 —	5 —	5 8	12 —	12 —	Champaran
...	6 —	6 —	7 —	7 —	5 8	5 8	11 —	11 —	Bihar, south—
...	7 10	6 9	7 —	7 6	7 6	6 15	12 —	12 —	Santhal Pargana—
...	9 —	10 —	10 —	7 —	6 8	7 —	7 —	4 —	4 —	13 5	13 5	Monghyr
...	...	12 —	12 —	8 —	7 —	8 —	8 —	5 —	5 4	13 —	13 —	Gaya
...	7 —	6 8	7 —	7 —	4 9	4 8	13 —	13 —	Patna
...	5 8	5 8	5 8	5 8	4 —	4 —	10 —	10 —	Shahabad
...	5 8	5 8	5 8	5 8	3 12	4 —	9 —	9 —	Chota Nagpur—
...	5 12	6 8	6 8	6 8	3 12	4 —	10 —	9 —	Singblum
10 —	10 —	...	...	6 3	6 3	6 12	6 12	5 1	4 8	12 15	12 15	Mahbhum
...	7 12	...	...	6 —	5 12	8 16	7 15	4 6	4 4	13 —	13 —	Kanchi
8, 8	7 12	...	...	5 9	5 15	...	...	3 1	3 15	16 —	13 —	Palamau
...	5 9	4 15	...	...	3 15	3 15	13 —	13 —	Hazaribagh
...	5 —	5 —	...	...	4 —	4 —	11 4	10 —	Orissa—
...	6 —	6 8	7 —	7 —	3 8	3 12	11 4	11 4	Puri
...	6 8	7 —	...	...	3 12	3 12	11 4	11 4	Cuttack
...	6 8	7 —	...	...	5 —	5 —	13 —	13 —	Balasore
...	9 3	9 3	6 —	6 —	5 —	5 —	12 —	12 —	Sambalpur
...	7 1	6 8	7 5	7 1	4 5	4 9	12 —	12 —	United Provinces—
...	7 3	6 14	6 9	7 6	4 6	5 5	10 —	12 13	(a) AGRA—
...	7 5	7 6	8 —	8 6	5 7	6 2	13 7	14 2	Eastern—
...	6 —	7 —	—	—	5 —	5 4	13 —	13 —	Mirzapur
...	6 —	6 —	—	—	5 —	5 —	17 —	17 —	Benares
...	6 12	6 2	7 4	7 2	4 —	4 —	13 —	12 12	Ghaspur
...	6 8	6 4	6 8	6 8	4 —	4 —	16 —	16 —	Jaunpur
...	6 8	6 4	8 —	7 1	4 —	4 —	16 —	16 —	Allahabad
...	6 8	7 4	6 8	7 1	4 —	4 —	13 —	13 —	Central—
...	6 8	7 4	6 8	7 1	4 —	4 —	17 —	17 —	Banda
...	6 8	7 4	6 8	7 2	4 —	4 —	13 —	12 12	Fatehpur
...	6 8	7 4	6 8	7 2	4 —	4 —	16 —	16 —	Hamirpur
...	6 8	7 4	6 8	7 2	4 —	4 —	16 —	16 —	Jalaun
...	6 8	7 4	6 8	7 2	4 —	4 —	16 —	16 —	Cawnpore
...	6 8	7 4	6 8	7 2	4 —	4 —	16 —	16 —	Jhansi
...	6 8	7 4	6 8	7 2	4 —	4 —	16 —	16 —	Etawah
...	6 8	7 4	6 8	7 2	4 —	4 —	16 —	16 —	Farrukhabad
...	6 8	7 4	6 8	7 2	4 —	4 —	16 —	16 —	Mainpuri
...	6 8	7 4	6 8	7 2	4 —	4 —	16 —	16 —	Etah
...	6 8	7 4	6 8	7 2	4 —	4 —	16 —	16 —	Western—
...	7 4	6 8	6 8	6 6	5 —	5 —	13 8	13 8	Muzerut
5 10	7 4	6 8	6 12	6 6	5 —	5 —	13 8	13 12	Agra
...	7 16	7 —	6 5	6 1	4 6	4 4	15 8	15 —	Muktra
...	7 4	6 8	7 4	6 8	4 6	4 —	16 —	16 —	Alligarh
...	6 14	6 6	7 —	6 4	4 14	4 12	16 —	16 —	Bulandshahr
...	7 3	6 9	6 9	6 4	4 6	4 6	10 —	10 —	Submontane, east—
...	6 8	6 8	6 8	6 4	4 6	4 6	13 —	13 —	Ballia
...	6 8	6 8	6 8	6 4	4 14	4 12	13 —	12 —	Asanagarh
...	5 8	5 12	...	7 2	5 —	5 8	15 —	15 —	Gomakhpur
...	5 8	5 12	...	7 2	5 —	5 8	15 —	15 —	Basti

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF MARCH 1919—continued.

DISTRICTS	WHEAT (Triticum Sativum)		BARLEY (Hordeum vulgare)		RICE (Oryza Sativa.)				JAWAR OR CHOLUM (Andropogon sorghum)		BAYRA OR GWURU (Pennisetum typicum)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Best sort		Common		Half-month of report	Previous half-month	Half-month of report	Previous half-month
					Half-month of report	Previous half-month	Half-month of report	Previous half-month				
United Provinces—continued												
(a) AGRA—continued												
Submontane, west—												
Shahjahanpur	5 12	5 12	7 6	7 6	2 8	2 8	5 1	5 1	6 12	6 6	6 12	6 8
Budann	5 9	5 1	7 8	6 5	2 8	2 8	5 4	5 4	6 12	6 6	6 12	6 8
Pilibhit	5 10	5 10	..	..	4 4	4 4	3 4	3 4	..	..	..	..
Bareilly	5 14	5 11	8 10	6 10	3 2	3 2	5 10	5 10	6 10	6 8	6 10	5 10
Moradabad	6 6	5 11	8 10	6 10	2 5	2 5	4 6	4 6	5 8	5 6	5 8	5 10
Bijnor	6 —	5 8	8 2	6 19	2 5	2 5	5 8	5 8	5 8	5 6	5 8	5 —
Muzaffarnagar	6 10	6 —	7 10	7 10	3 2	3 2	3 12	3 12	7 10	5 5	5 5	5 10
Saharanpur	6 6	5 14	9 9	8 —	2 4	2 4	4 8	4 8	4 12	4 8	4 12	4 12
Dehra Dun	5 8	5 4	6 4	6 —	2 4	2 4	4 8	4 8	4 8	4 8	4 12	4 12
Hills—												
Naini Tal*	..	4 8	..	6 —	2 6	2 12	4 —	4 —	..	..	..	6 —
Almora	4 8	4 6	5 8	5 6	2 4	2 6	3 8	3 4	..	..	..	..
Garhwāl	4 —	3 13	6 1	6 4	..	..	..	..	..	..	..	..
(b) OUDH—												
Southern—												
Partabgarh	6 8	5 12	7 —	7 —	3 8	3 —	5 —	5 0	6 8	6 8	5 —	5 —
Sultampur	6 8	6 —	8 —	7 —	..	..	5 —	5 —	6 12	6 8	6 12	6 4
Ras Bareli	6 —	5 14	7 12	7 —	4 —	4 —	4 12	4 12	6 14	6 4	5 12	6 4
Unao	6 2	5 10	7 10	6 10	3 2	3 2	5 —	5 4	5 6	5 6	5 —	5 —
Lucknow	6 4	6 —	8 —	7 —	3 —	3 —	5 —	5 —	5 8	5 8	5 12	5 8
Hardoi	6 4	6 —	6 6	6 4	3 —	3 —	5 8	5 8	..	..	..	..
Northern—												
Fyzabad	6 8	6 4	7 4	7 4	3 13	3 13	4 12	4 12	..	..	..	5 4
Barabanki	6 9	6 6	7 11	7 4	3 13	3 13	5 4	5 8	7 1	6 13	..	..
Gonda	6 10	5 14	6 2	6 6	3 12	3 12	5 2	5 2	7 2	7 2	6 2	6 2
Brahmapur	7 —	7 —	..	9 8	4 4	4 —	5 12	5 6	9 —	8 8	7 —	6 8
Sitapur	6 6	6 —	8 4	7 8	2 8	2 8	5 —	5 —	6 12	6 12	6 4	5 —
Kheri	6 —	6 —	8 4	7 8	2 8	2 8	4 8	5 —	7 4	7 4	6 4	6 4
Rajputana—												
Eastern—												
Mewar (Udaipur)	6 6	6 3	8 6	8 4	3 3	3 2	3 13	3 10	10 2	10 —	5 5	5 2
Ajmer	6 12	..	5 12	5 12	3 12	4 —	5 8	5 8	4 —	4 —	4 6	4 6
Kishangarh	5 4	4 8	7 —	6 8	2 —	3 —	4 —	4 —	5 8	5 8	3 8	3 8
Tonk	4 12	4 5	7 1	6 4	2 2	2 14	3 3	3 2	6 5	5 10	..	..
Jaipur	5 10	5 10	7 5	7 7	4 3	4 8	4 7	4 7	6 14	5 2	5 6	5 6
Karanli *	5 10	5 8	6 11	6 6	3 8	3 4	8 12	8 12	5 14	5 5	5 8	5 8
Dholpur	..	..	..	..	..	..	..	..	..	..	..	..
Bharatpur*	..	..	..	..	..	..	..	..	..	..	..	..
Alwar*	..	7 —	..	9 —	..	3 8	..	4 —	..	6 —	..	6 —
Nasirabad	5 —	4 12	..	..	4 —	4 —	4 8	4 8	5 —	5 —	6 —	4 —
Western—												
Bikaner	4 14	4 1	7 —	7 —	3 12	3 10	5 —	5 —	..	..	4 —	4 —
Jaisalmer	3 12	3 12	..	..	2 8	2 2	2 —	2 —	4 —	4 —	3 12	3 8
Jodhpur	4 8	4 1	6 —	5 18	3 7	3 7	3 12	3 12	..	..	5 —	4 6
Central India—												
Indore	6 8	6 6	..	..	3 8	4 2	6 12	6 12	9 —	8 4	6 —	6 —
Noemuch	5 8	5 8	..	..	4 —	4 —	6 12	6 12	7 8	7 18	5 8	5 8
Gwalior*	..	..	..	..	..	..	..	..	..	..	..	..
Delhi—	6 —	5 6	8 8	7 —	2 4	2 8	3 8	3 8	5 12	6 —	6 12	6 8
Punjab—												
Southern—												
Hissar	6 —	5 12	7 4	8 4	..	..	4 —	4 —	..	..	6 —	8 —
Ferozepur	6 4	5 12	8 4	8 4	..	..	4 —	4 —	..	..	..	..
Central—												
Lahore	6 4	5 8	..	..	..	..	4 2	4 2	..	..	6 12	5 —
Gujranwala	6 12	6 1	8 12	8 8	..	..	4 2	4 2	..	..	..	..
Gujrat	6 8	5 4	6 8	6 —	..	..	4 —	4 —	..	..	5 —	5 —
Jhelam	6 4	5 12	7 —	7 —	..	..	4 —	4 —	4 —	4 —	5 4	5 —

* Figures have not so far been reported.

(The figures state the number of seers (of 32 tolas) and chittacks sold for one rupee)

MARUA OR BASI (Bengal corosaceae)		KANGNI OR KAKUN, ITALIAN MILLET (Sorghum italicum)		GRAM, CHENNA, CHOLA, KADALAY, OR SWAGA (Oxalis cristatissima)		MAIZE (Zea Mays)		ARHAR DAL (Cajanus Indicus)		SALT		DISTRICTS	
Half-month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month		
..	6 3	6 6	6 12	6 12	5 —	5 —	..	13 —	United Provinces— continued	
..	..	5 —	5 —	6 1	5 10	7 6	6 2	5 6	4 8	13 —	13 —	(a) Agra—continued Submontane, west—	
..	6 4	..	..	..	4 12	5 —	12 6	12 —	Shahjahanpur	
..	6 9	..	..	5 12	..	6 16	..	4 12	4 10	13 12	12 12	Budanur
..	6 10	6 2	6 2	6 6	4 14	3 12	13 —	13 —	Pilibhit	
..	6 10	5 12	3 6	3 6	4 —	4 8	17 8	17 8	Bareilly	
..	7 10	6 3	6 —	7 2	4 8	4 8	13 5	12 12	Moradabad	
..	6 15	5 14	6 11	6 6	4 —	4 6	13 —	8 —	Bijnor	
6 —	6 —	..	..	5 11	5 11	6 —	6 —	4 —	4 8	8 —	8 —	Muzaffarnagar
..	Saharanpur	
..	Dehra Dun	
..	Hills—	
5 8	5 8	..	..	..	..	5 8	..	6 —	3 8	11 8	11 8	Naini Tal
6 —	5 8	..	..	6 12	5 —	..	..	3 8	4 —	8 —	8 —	Almora
..	4 8	4 4	..	..	4 —	3 8	5 8	5 8	Garhwali	
..	(b) OUDH—	
..	6 —	6 —	6 8	7 —	7 —	5 —	4 8	15 —	Southern—	
..	6 4	6 8	7 —	7 8	5 —	5 —	16 —	16 —	Partabgarh	
9 —	8 —	..	..	6 12	6 4	..	..	6 12	4 2	13 8	15 —	Sultanpur
..	6 4	6 4	..	..	4 8	3 14	14 8	15 —	Rae Bareli	
..	6 —	6 —	7 8	7 —	..	4 12	16 —	16 —	Unao	
..	5 8	5 12	..	..	4 12	4 8	16 —	16 —	Lucknow	
..	6 4	6 2	6 4	7 4	7 4	4 12	12 8	12 8	Hardoi	
..	6 1	6 1	6 5	7 —	7 —	5 —	4 12	14 4	Northern—	
..	4 —	4 —	6 10	8 4	7 10	4 14	4 14	14 —	Fyzabad	
..	5 8	5 8	7 4	9 8	9 4	5 8	5 4	14 —	Barabanki	
..	4 —	5 8	6 —	6 12	7 4	4 —	6 8	12 —	Bahraich	
..	5 12	6 —	7 12	7 4	4 12	4 12	12 —	Sitapur	
..	12 —	Kheri	
..	Rajputana—	
..	5 5	5 2	6 15	6 5	8 5	8 7	4 13	4 10	12 3	Eastern—
..	3 8	3 8	..	5 10	5 8	..	..	18 —	Mewar (Udaipur)	
..	6 4	6 8	5 12	6 —	..	..	20 —	Ajmer	
..	6 1	6 4	7 1	5 12	..	..	15 12	Khandaigarh	
..	5 6	5 6	{ 5 6 and 6 10 } and 6 15 }	6 14	6 14	8 6	8 6	21 —	Tonk	
..	5 8	5 4	6 10	6 4	..	5 4	5 4	17 —	Jaipur	
..	17 —	Karauli	
..	Dholpur	
..	Bharatpur	
..	Alwar	
..	Nasirabad	
..	Western—	
..	Bikaner	
..	Jaisalmer	
..	Jodhpur	
..	Central India—	
..	Indore	
..	Neemuch	
..	Gwalior	
..	Delhi—	
..	Delhi	
..	Punjab—	
..	Southern—	
..	Hissar	
..	Ferozepur	
..	Central—	
..	Lahore	
..	Gujrawala	
..	Gujrat	
..	Jhelam	

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF MARCH 1919—continued

DISTRICTS	WHEAT (Triticum Sativum)		BASMATI (Hordeum vulgare)		RICE (Oryza Sativa)				JAWAR OR CHOLAM (Andropogon sorghum)		BAJRA OR GUMBU (Pennisetum typhoides)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Punjab—continued												
South-eastern—												
Gurgaon	6 4	6 —	7 12	7 8			5 —	5 —	5 —	5 —	4 4	4 4
Rohitak	6 6	5 12	8 —	8 —			5 —	5 —	5 —	5 —	5 —	5 —
Karnal	6 14	6 8	8 8	8 8			5 8	5 4	5 —	5 —	4 ..	4 ..
Submontane—												
Ambala	6 2	5 12	7 12	7 12			4 4	4 4	4 11	4 8	4 4	4 4
Ludhiana	6 —	5 12	7 12	7 8			4 4	4 4	4 8	4 4	4 4	4 4
Jullundur	6 12	5 10	10 —	8 —			4 4	4 4	4 —	4 —	4 —	4 —
Hoshiarpur	6 —	5 4	8 —	8 —			4 —	4 —	4 —	4 —	4 —	4 —
Gurdaspur	6 8	5 8	7 8	6 4			4 4	4 4	4 4	4 4	4 8	4 8
Amritsar	6 12	6 —	8 —	8 —			4 6	4 4	4 4	4 8	4 —	4 8
Sialkot	5 12	5 8	7 4	7 —			4 8	4 —	4 —	4 —	4 —	4 —
Hills—												
Simla	5 1	4 12	5 12	5 12			3 12	3 12	3 12	3 12	3 12	3 12
Kangra	6 4	5 10	8 —	8 —			6 —	5 8	..	..	..	..
Northem—												
Rawalpindi	5 12	5 8	9 8	9 8			4 4	4 4	3 12	4 12	5 4	4 12
Attock	5 4	6 —	10 8	10 —			3 8	4 —	..	..	..	..
Western—												
Shahpur	6 6	5 12	..	5 12			4 4	4 4	4 —	..	5 —	4 15
Jhang	6 12	6 2	9 12	9 8			3 12	3 12	3 12	3 12	3 4	5 —
Layallpur	6 4	5 12	9 8	9 —			4 4	4 4	4 8	4 12	4 12	5 —
Sialkot	6 14	5 14	6 —	7 8			4 8	4 8	4 8	4 8	5 4	5 8
Montgomery	6 10	6 2	9 —	9 —			4 —	4 —	4 —	4 —	..	..
Muzaffargarh	6 12	6 12	7 12	7 12			5 —	5 —	5 —	5 —	5 4	5 5
Dera Ghazi Khan	6 6	6 6	8 8	8 8			5 —	5 —	5 —	5 —	5 4	5 5
N.-W. P. Province—												
Harappa	6 —	6 —	9 2	9 2			2 13	2 13	4 12	4 12	5 2	5 2
Peshawar	7 6	7 3	12 8	12 2			4 12	4 4	5 9	5 9	5 4	5 11
Kohat	6 10	6 15	10 11	10 11			3 12	4 4	6 14	6 4	6 12	5 16
Bannu	7 13	7 3	9 1	9 1			3 2	3 2	5 5	6 4	6 4	5 11
Dera Ismail Khan	7 3	6 9	9 6	9 6			2 3	2 3	3 4	6 4	6 4	5 11
Tochi	6 6	6 4	10 4	10 2			5 4	5 2	4 —	..	..	..
Kurrum	7 4	7 —	9 —	9 —			3 2	3 8	4 8	..	..	..
Malsakand	8 —	7 4	14 —	13 —			3 2	3 5	..	..	..	..
Wano	5 9	5 9	9 —	10 —			2 2	2 2	..	..	..	..
Sind and Baluchistan—												
Karachi	5 8	5 8	..	..			4 8	4 —	5 8	4 —	4 —	4 —
Hyderabad	4 8	4 8	..	..			3 1	3 1	3 8	4 —	3 14	4 —
Thar and Parkar (Mirpur Khas)	4 12	4 6	..	..			2 12	2 12	3 4	3 8	3 —	3 12
Shikarpur	4 12	4 8	..	..			3 1	2 14	3 8	4 13	4 —	4 12
Upper Sind Frontier	4 12	4 8	..	..			3 1	3 1	3 4	4 4	4 4	4 8
Quetta	..	..	7 12	7 10			2 6	2 4	4 4	4 —	6 8	4 11
Bombay—												
Konkan—												
Karwar	2 15	3 3	..	..			..	5 3	4 15	3 2	3 6	..
Ratnagiri	..	..	..	..			4 4	4 4	5 6	..	..	..
Alibag	3 4	3 8	..	..			3 11	3 11	5 9	5 1	3 8	3 3
Bombay	3 13	3 8	..	..			3 1	3 1	5 2	4 5	3 11	3 8
Thana	3 6	3 6	..	..			3 9	3 9	4 9	..	3 1	3 —
Deccan and Karnatic—												
Dharwar	4 1	4 8	..	..			3 15	3 15	4 7	4 14	4 1	3 10
Belgaum	3 10	3 14	..	..			4 4	4 4	4 9	4 9	4 2	4 2
Satara	3 13	3 13	..	..			3 11	3 3	4 11	3 14	3 14	3 13
Sholapur	3 10	4 1	..	..			4 1	4 1	4 1	5 6	5 6	4 1
Bijapur	3 4	3 4	..	..			3 2	3 2	4 10	4 10	4 8	3 10
Poona	3 —	3 —	..	..			3 2	3 2	4 10	4 3	4 8	3 10
Khandesh and N.E.—												
Deccan—												
Ahmednagar	4 5	4 5	..	..			3 13	3 13	4 3	4 3	4 5	3 8
Masik	3 5	3 5	..	..			3 6	3 6	3 11	3 11	3 10	3 10
Dhulia	4 4	4 4	..	..			4 5	4 5	4 12	4 12	3 15	3 9
Jaigaon	4 1	4 3	..	..			3 13	3 10	4 5	4 1	3 12	3 8
Gujarāt—												
Surat	4 3	4 3	..	..			3 4	3 4	4 3	4 3	4 8	3 11
Broadh	3 —	3 —	..	..			5 1	5 1	5 8	4 —	3 8	3 8
Kaira	3 2	3 2	..	..			4 8	4 8	4 9	4 9	3 12	3 12
Baroda	4 7	4 10	..	..			3 4	3 4	4 15	4 15	3 12	3 4
Ahmedabad	4 —	4 —	..	..			4 —	4 —	4 8	4 8	3 8	3 8
Gadhada	3 8	3 8	..	..			5 1	5 1	5 7	5 7	3 8	3 4
Diss	4 —	3 14	..	..			3 1	3 1	3 4	3 4	4 12	4 —
Kathiawar—												
Rajkot	4 2	4 —	..	..			2 13	2 12	4 —	4 —	4 6	3 6
Central Provinces—												
Nimar	4 8	4 8	..	..			2 18	2 18	4 —	4 —	5 5	5 5
Hoshangabad	4 11	4 9	..	..			2 8	2 8	4 5	4 15	5 12	4 15
Letal	5 1	4 15	..	..			2 10	..	5 14	6 —	5 8	5 11
Chhindwara	5 10	4 6	..	..			2 13	2 18	3 7	3 7	5 11	5 6
Nagpur	4 13	3 14	..	..			2 15	2 15	3 10	3 10	4 2	4 2
Wardha	4 6	4 1	..	..			2 9	2 9	5 2	4 16	5 6	5 7

Relates to Khandwa wheat

[The figures state the number of seers (of 80 telas) and chittacks sold for one rupee]

RAGI OR MARUA (Sesame concreta)	KAVANJI OR KAKUN, ITALIAN MILLET (Bajra aristatum)	GRAM, CHENNA, CHOLA, KADALAY, OR SUNAGA (Cicer arietinum)	MAIZE (Zea Mays)	ARHAR DAL (Cajanus Indicus)	SALT		DISTRICTS		
					Half-month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	
..	7 4	7 —	7 —	4 —	Punjab -continued
..	8 4	7 15	8 —	5 —	South-eastern—
..	7 12	7 8	7 8	4 8	Gurgaon
..	7 10	7 8	7 8	3 14	Rohat
..	8 —	7 8	8 4	3 —	Karnal
..	8 8	7 —	9 —	..	Submontane—
..	8 —	7 —	9 —	..	Ambala
..	8 8	8 —	7 4	..	Ludhiana
..	8 —	7 12	8 8	..	Jullundur
..	8 8	7 —	7 4	..	Hoshiarpur
..	8 —	7 12	8 8	..	Gurdaspur
..	8 6	8 —	7 4	..	Amritsar
..	8 —	7 4	7 —	..	Sialkot
..	6 8	6 4	6 8	6 4	H.J.S.—
..	6 4	6 —	6 —	3 8	Simla
..	5 —	7 12	8 4	3 8	Kangra
..	8 —	8 8	8 8	3 8	Northern—
..	8 —	8 8	8 8	11 —	Rawalpindi
..	9 —	8 2	8 2	4 8	Attock
..	9 —	8 4	8 8	4 8	Western—
..	9 —	7 12	8 8	4 8	Shahpur
..	9 —	8 10	8 4	4 8	Jhang
..	7 8	7 10	..	..	Lyalpur
..	7 4	7 6	..	..	Multan
..	Montgomery
..	Muzaffargarh
..	Dera Ghazi Khan
..	W.P. Province
..	Hazara
..	Peshawar
..	Kohat
..	Bannu
..	Dera Ismail Khan
..	Tochi
..	Kurrum
..	Matakanj
..	Wano
..	Sind and Baluchistan
..	Karachi
..	Hyderabad
..	Thar and Parkar (Mirpur Khas)
..	Shikarpur
..	Upper Sind Frontier
..	Quetta
..	Bombay —
..	Konkan —
..	Karwar
..	Katmagri
..	Alibag
..	Bombay
..	Thana
..	Deccan and Karnatak —
..	Dharwar
..	Balganji
..	Satara
..	Sholapur
..	Bijapur
..	Poona
..	Khandesh and N.E.
..	Deccan —
..	Ahmednagar
..	Nasik
..	Dhulia
..	Jalgaon
..	Gujarat —
..	Surat
..	Broach
..	Kaira
..	Bardoli
..	Anmedabad
..	Godhra
..	Dusa
..	Kathawar —
..	Rajkot
..	Central Provinces —
..	Western —
..	Nimar
..	Hoshangabad
..	Betal
..	Chhindwara
..	Nagpur
..	Wardha

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF MARCH 1919—concluded

DISTRICTS	WHEAT (Tributes Satruum)		BARLEY (Hordeum vulgare)		RICE (Oryza Sativa)				JAWAR OR CHOLUM (Andropogon sorghum)		BAJRA OR CUMBU (Pennisetum typoides)	
					Best sort		Common					
	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month
Central Provinces—												
Central—												
Narsinghpur . . .	4 18	4 8	..	..	3 —	3 —	3 6	3 9	..	5 —	..	..
Saigar . . .	5 8	5 6	..	..	2 8	2 4	3 8	3 8	5 —	6 6	..	..
Damoh . . .	5 14	5 10	..	..	3 —	3 —	3 5	3 5	6 2	5 8	..	..
Jubbulpore . . .	5 2	5 1	..	..	3 —	3 —	3 12	4 5	..	5 8	..	..
Mandla . . .	6 8	5 6	..	..	3 8	3 8	4 —	4 8	..	6 —	..	..
Seoni . . .	6 8	5 6	..	..	3 8	3 8	4 8	4 8	6 —	6 —	..	..
Bilaspur . . .	5 7	4 1	..	..	2 11	2 11	3 8	3 8	5 11	5 11	..	..
Ehander . . .	4 8	4 8	..	..	3 11	3 11	4 8	4 8	6 7	5 8	..	..
Chandrapur . . .	3 15	3 9	..	..	3 4	3 6	4 8	3 14	..	..	..	..
Eastern—												
Bilaspur . . .	5 8	5 —	..	..	4 4	4 4	5 —	4 12	..	..	..	..
Balrampur . . .	5 —	5 —	..	..	3 13	3 12	5 4	5 4	..	..	..	..
Durg . . .	6 6	4 13	..	..	3 14	3 14	4 15	4 15	..	..	..	..
Bihar—												
Baldana . . .	3 14	3 13	..	..	..	3 2	5 —	5 —	4 8	4 —	..	..
Akola . . .	4 11	4 11	..	..	2 5	2 5	4 15	4 15	4 4	4 4	..	..
Amravati . . .	4 4	4 6	..	..	2 4	2 4	4 8	4 8	4 —	4 —	..	..
Yeotmal . . .	4 4	3 12	..	..	2 13	2 4	4 8	4 8	5 3	4 2	..	..
Hyderabad—												
Secunderabad . . .	2 9	2 10	..	..	2 9	2 10	3 9	3 15	4 15	5 3	4 11	5 1
Madras—												
Malabar Coast—												
Malabar . . .	..	..	..	..	..	..	5 —	5 —	..	..	..	..
S. Canara . . .	..	..	..	..	..	..	6 —	6 —	..	..	..	..
South, central—												
Coimbatore . . .	..	..	..	..	..	..	4 15	4 15	..	5 5	..	..
Nilgiris . . .	..	..	..	..	..	..	4 8	4 5	..	..	..	..
Salem . . .	..	..	..	..	..	..	3 11	3 11	5 2	5 2	4 7	4 13
Central—												
Bellary . . .	..	..	..	..	..	..	4 6	4 6	5 7	5 12	..	..
Anantapur . . .	..	..	..	..	..	..	4 15	4 15	6 4	7 4	..	..
Cuddapah . . .	..	..	..	..	..	..	4 9	4 9	..	..	..	..
Kurnool . . .	..	..	..	..	..	..	4 5	4 4	6 6	6 14	..	..
East Coast, north—												
Ganjam . . .	..	..	..	..	..	..	4 4	4 11	..	..	7 9	7 1
Vizagapatam . . .	..	..	..	..	..	..	4 4	4 4	..	..	9 —	9 —
Godavari . . .	..	..	..	..	..	..	6 1	5 8	..	..	..	..
East Coast, central—												
Kistna . . .	..	..	..	..	..	..	8 8	7 15	6 8	6 5	..	..
Guntur . . .	..	..	..	..	..	..	7 11	6 10	6 8	6 8	..	..
Nellore . . .	..	..	..	..	..	..	5 15	6 4	6 —	..	..	..
East Coast, south—												
Madras . . .	..	..	..	..	..	..	4 5	4 5	..	..	..	..
Chingleput . . .	..	..	..	..	..	..	4 9	4 10	..	..	..	..
N. Arcot . . .	..	..	..	..	..	..	4 2	4 2	..	..	6 14	6 14
S. Arcot . . .	..	..	..	..	..	..	4 2	4 2	..	..	..	..
Tanjore . . .	..	..	..	..	..	..	4 9	4 9	..	..	5 8	6 3
Trichinopoly . . .	..	..	..	..	..	..	4 12	4 12	5 8	5 8	5 13	5 13
Southern—												
Tirunelvelly . . .	..	..	..	..	..	..	5 1	5 6	6 4	6 14	6 15	6 14
Madura . . .	..	..	..	..	..	..	4 2	4 2	..	..	5 8	6 3
Mysore—												
Mysore . . .	..	2 12	..	2 8	..	3 9	..	4 8	..	..	..	..
Bangalore . . .	..	3 —	..	..	..	3 —	..	4 8	..	..	..	..
Coorg—												
Coorg . . .	2 —	2 —	8 —	8 —	3 8	5 —	6 14	6 —	..	..	..	..
Aden . . .	3 2	3 5	..	..	3 3	3 10	3 10	3 15	5 —	5 —	3 3	3 3

*Figures have not so far been reported.

[The figures state the number of seers (of 20 tolas) and chittacks sold for one rupee]

WHEAT PRICES IN INDIA

RETURN SHOWING THE WHOLESALE AND RETAIL PRICES OF WHEAT IN INDIA
FROM THE SECOND HALF OF JULY, 1914, TO THE FIRST HALF OF
MARCH, 1919.

DEPARTMENT OF STATISTICS, INDIA }

April 10, 1919.

G. FINDLAY SHIRRAS,

Director of Statistics.

Published by order of the Governor-General in Council

A—Wholesale prices of Wheat in

Port or province.	Market.	Fortnight ending				
		31st July 1914.	30th September 1914.	31st December 1914.	31st March 1915.	20th June 1915.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port . .	Karachi (white)* .	3 15 2	4 7 0	5 8 10	5 4 3	4 4 3
	Bombay (Delhi No. 1 White Peas)	4 1 9	4 2 1	5 1 6	4 7 7	...
	Calcutta (Club No. 2).	4 5 10	4 8 3	5 10 0	5 2 0	4 8 0
Punjab . .	Lahore . .	3 10 3	3 11 8	4 18 6	5 0 0	3 11 6
	Ferozepur . .	3 5 3	3 14 0	4 8 0	5 0 0	3 13 0
	Lyalpur . .	3 6 0	3 14 0	4 10 0	4 12 0	3 13 0
	Amritsar . .	3 3 3	3 11 8	4 10 0	5 0 0	3 13 0
	Multan . .	3 6 0	3 14 6	4 12 0	4 7 0	3 10 0
	Rawalpindi . .	3 4 8	3 11 3	4 4 0	4 5 0	3 14 0
Delhi . .	Ambala . .	3 10 8	3 14 6	5 0 0	5 13 0	3 15 6
	Delhi . .	3 14 0	4 5 0	5 5 0	6 6 0	4 3 0
United Provinces	Benares . .	4 2 10	4 3 5	5 1 7	5 8 10	4 6 5
	Alligarh (Hathras) . .	4 0 9	4 6 0	5 2 8	5 11 2	4 3 5
	Cawnpore . .	4 3 0	4 8 0	5 6 0	5 0 0	4 7 0
	Meerut . .	4 0 0	6 5 0	5 0 0	6 2 6	3 13 0
	Shahjahanpur . .	4 0 0	4 5 3	5 0 0	4 9 0	4 0 0
	Agra . .	4 1 7	4 5 2	5 8 3	6 6 4	4 9 1
	Fyzabad . .	4 3 3	4 3 3	5 1 0	4 12 3	4 9 0
	Lucknow . .	4 1 9	4 7 1	5 8 4	4 18 6	4 7 1
Central Provinces and Berar.	Nagpur . .	4 1 1	4 1 11	4 11 4	4 6 7	4 5 0
	Jubbulpore . .	4 5 1	4 7 1	5 2 7	4 11 4	4 8 3
	Raipur . .	3 14 5	3 14 5	4 14 5	3 14 5	4 4 10
	Akola . .	4 12 0	5 5 7	5 13 7	4 12 5	3 15 7
North-West Frontier Province.	Peshawar . .	3 6 6	3 11 6	4 3 10	4 3 10	3 8 10
Baluchistan . .	Quetta . .	3 15 5	4 0 0	4 9 0	5 5 2	4 7 3
Bombay . .	Poona . .	5 4 1	...	5 11 7	5 6 2	5 1 4
	Ahmednagar . .	5 2 9	4 13 3	6 14 4	4 6 6	4 10 1
	Ahmedabad . .	4 8 0	5 0 0	5 14 0	5 0 0	4 12 0
	Dharwar (Hubli) . .	4 8 4	4 8 4	4 1 5	3 10 6	3 11 9
Bihar and Orissa	Patna . .	3 19 0	4 0 0	5 4 0	5 6 0	4 6 0
	Bhagalpur . .	4 3 0	4 3 0	5 4 0	4 18 0	4 8 0
	Muzaffarpur . .	4 7 0	4 0 0	5 5 0	5 10 6	4 7 0
	Ranbhi . .	4 7 0	4 14 0	6 4 0	5 0 0	5 8 0
	Cuttack . .	4 5 8	4 11 3	5 9 0	6 1 6	4 11 3
Bengal . .	Dacca . .	4 8 0	5 0 0	6 8 0	...	5 8 0
	Rangpur . .	4 8 0	5 0 0	5 0 0	6 4 0	5 8 0
Burma . .	Amherst (Moulmein). .	5 9 0	5 9 0	5 9 0	6 5 5	6 5 5
	Mandalay . .	4 3 0	4 14 9	5 13 7	4 13 7	5 2 7
(Median Average)		4 3 3	4 5 0	5 2 8	5 0 0	4 6 2
Index Numbers (a).		100	104	125	121	106

* 5% barley, 3% dirt, and 80% red.

NOTE.—These statistics are compiled from fortnightly returns furnished by Local Governments and Administrations. They relate to the wholesale prices in the markets referred to above, which prevailed on the last (or nearest market) day of each fortnight. The statistics for Karachi, Bombay, and Calcutta are compiled from the Chambers of Commerce Market Reports.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

Temporary ratings

20th September 1916.	2nd December 1916.	2nd March 1917.	20th June 1916.	20th September 1916.	21st December 1916.	21st March 1917.	20th June 1917.	20th September 1917.
R.R.A.P.	R.R.A.P.	R.R.A.P.	R.R.A.P.	R.R.A.P.	R.R.A.P.	R.R.A.P.	R.R.A.P.	R.R.A.P.
4 19 3	4 9 3	3 15 3	3 10 3	4 4 3	4 14 3	4 19 3	4 7 3	4 11 3
4 0 3	5 0 3	4 6 3	4 2 3	4 5 10	4 11 1	4 9 10	4 15 4	4 11 3
4 1 0	5 3 0	3 16 0	4 1 0	4 4 4	4 9 0	4 8 0	4 13 6	
4 7 0	4 7 0	3 9 0	3 9 0	3 11 6	4 5 8	4 9 9	4 0 0	4 9 3
4 7 0	4 5 0	3 10 0	3 4 0	3 11 6	4 2 8	4 1 0	3 13 0	3 14 6
4 6 0	4 2 0	3 4 0	3 11 6	3 7 0	4 2 0	3 13 6	4 2 0	
4 8 0	4 5 0	3 6 0	3 2 0	3 11 6	4 1 6	4 1 2	3 13 0	3 15 0
4 8 0	4 3 0	3 7 0	3 2 0	3 11 6	4 6 0	4 11 0	3 13 0	4 0 0
4 7 0	4 3 0	3 15 0	3 10 6	3 12 0	4 7 0	3 14 0	4 4 0	4 7 0
4 12 0	4 9 0	3 10 0	3 6 0	3 13 0	4 7 0	3 14 6	4 9 0	
4 12 0	4 12 0	4 0 0	3 8 0	3 11 0	4 9 0	4 7 0	4 0 0	4 8 0
4 10 6	4 14 3	4 2 10	3 11 7	4 0 8	4 12 11	4 5 0	4 3 6	4 1 7
4 9 3	4 15 3	4 6 0	4 0 0	4 1 8	4 8 11	4 3 8	3 14 0	3 14 6
4 14 0	5 0 0	4 0 0	4 0 0	4 0 0	4 7 0	4 7 0	4 0 0	4 3 3
4 7 0	6 9 0	3 13 9	3 6 3	3 10 3	4 7 0	4 5 0	3 13 9	3 12 11
4 10 0	4 12 0	3 12 0	3 10 6	3 11 9	4 5 0	4 1 9	3 11 3	3 14 0
5 3 6	5 3 4	4 7 1	4 1 7	4 5 2	5 2 6	4 18 6	4 7 1	4 7 1
4 13 6	5 3 6	3 10 3	3 18 3	3 14 9	4 8 0	4 1 7	3 15 3	
4 13 6	5 0 0	3 14 6	3 11 6	4 0 0	4 9 3	4 0 0	4 3 4	4 3 4
4 12 10	4 9 7	3 12 10	3 11 7	3 11 7	4 1 11	3 18 3	4 1 11	4 3 2
4 13 7	4 14 10	3 11 6	3 8 11	3 14 6	4 6 0	4 5 3	4 0 0	4 5 2
4 11 2	4 6 5	3 7 2	3 7 2	3 9 7	4 0 0	3 18 10	3 8 0	3 8 0
3 15 7	4 18 2	3 15 6	3 14 0	3 7 10	3 7 10	3 4 6	4 3 6	4 3 6
4 6 2	4 7 7	3 13 4	3 9 10	3 8 3	4 4 9	4 8 7	4 6 4	4 2 3
4 8 3	4 10 6	4 9 4	4 7 0	4 12 0	5 5 0	5 5 0	4 14 0	5 0 6
5 8 11	5 6 8	4 9 4	4 8 9	4 2 8	5 8 1	4 11 7	5 8 4	5 2 2
4 16 6	3 10 9	3 11 8	3 11 2	3 9 10	5 8 1	3 9 11	4 4 1	4 15 1
5 5 4	5 5 4	4 9 0	4 7 0	4 4 0	5 0 0	5 0 0	4 8 0	4 8 0
3 12 1	3 18 8	3 0 10	3 0 1	3 8 10	3 11 11	3 8 10	3 11 8	4 8 11
5 0 0	5 9 0	4 0 0	3 10 0	3 7 0	4 0 0	4 6 0	3 12 0	3 8 0
5 9 7	6 6 0	3 13 0	3 11 0	3 15 0	4 8 0	4 6 0	4 0 0	4 0 0
5 0 0	5 5 0	5 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
5 12 0	6 0 0	4 8 0	4 0 0	4 2 0	5 4 0	5 12 0	4 11 0	4 8 0
5 1 3	5 9 0	4 5 9	3 12 11	4 1 4	5 1 5	4 5 8	4 1 4	4 5 8
5 4 0	5 4 0	5 4 0	5 0 0	5 6 0	5 8 0	5 4 0	5 4 0	5 0 0
6 5 5	7 2 1	7 3 1	7 3 1	7 3 1	7 3 2	7 3 1	7 3 1	7 3 1
5 3 7	5 7 6	4 8 1	4 14 9	4 16 9	4 6 8	3 14 1	3 14 1	4 10 8
4 19 10	4 14 3	3 10 0	3 11 6	3 14 9	4 7 0	4 5 0	4 0 3	4 3 3
118 *	118	95	90	95	107	104	97	108

Port or province.	Market.	Government estimate				
		31st December 1917.	15th January 1918.	31st January 1918.	15th February 1918.	31st March 1918.
Port	Karachi (white)*	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	Bombay (Delhi No. 1 White Penny).	5 6 4	5 4 4	4 14 9	5 3 8	5 5 4
	Gallitton (Club No. 3).	5 3 6	5 10 0	5 11 0	5 19 0	5 4 8
Panjab	Lahore	5 0 0	4 0 0	4 12 6	5 9 0	4 12 6
	Ferozepur	5 0 0	5 0 0	4 11 8	4 9 0	4 9 0
	Ludhiana	4 14 9	4 14 0	4 14 6	4 11 0	4 12 0
	Amritsar	4 10 0	4 2 0	4 8 0	4 8 0	4 11 0
	Multan	4 12 0	4 12 8	4 14 6	4 13 0	4 22 0
	Rawalpindi	5 2 6	5 2 6	5 2 8	5 5 8	5 14 9
Delhi	Ambala	4 15 0	4 15 0	4 15 0	5 1 0	5 1 0
	Delhi	4 15 4	5 0 0	4 14 0	5 1 0	5 8 0
United Provinces	Banaras	4 11 8	4 11 8	4 11 6	5 3 6	5 3 6
	Alligarh (Kathras).	4 14 9	4 11 6	4 18 6	5 7 2	5 4 8
	Cawnpore	5 0 0	5 0 0	4 16 0	5 8 0	5 5 0
	Meerut	4 12 7	4 12 7	4 13 7	5 5 4	5 5 3
	Shahjahanpur	4 7 0	4 16 0	6 16 0	5 2 0	5 2 0
	Agra	5 5 6	5 5 6	5 5 4	5 5 8	5 11 5
	Fyzabad	4 12 0	4 13 6	4 11 8	4 12 0	4 18 0
	Lucknow	5 0 0	5 2 6	5 2 6	5 8 2	5 5 4
	Nagpur	4 14 5	4 14 5	4 14 5	4 14 5	4 14 5
Central Provinces and Berar.	Jubbulpore	5 3 7	5 8 11	5 9 10	5 5 5	5 1 4
	Raipur	3 11 2	3 11 2	3 11 2	3 11 2	4 0 0
	Akola	...	5 15 11	5 15 11	5 15 11	5 15 11
North-West Frontier Province.	Peshawar	4 15 4	4 15 4	5 1 2	5 1 2	5 0 0
Baluchistan	Quetta	5 7 0	5 9 0	5 13 0	5 18 0	5 8 0
Bombay	Poona	...	7 6 11	...	...	...
	Ahmednagar	5 18 10	...	6 0 7	5 18 10	5 18 8
	Ahmedabad	6 0 0	6 0 0	5 12 0	5 12 0	5 12 0
	Dharwar (Hubli)	...	4 3 4	4 1 8	...	4 8 11
Bihar and Orissa	Patna	4 12 0	4 8 0	4 7 0	5 0 0	5 8 0
	Bhagalpur	4 8 0	4 7 0	4 7 0	4 7 0	4 7 0
	Muzaffarpur	4 7 0	5 0 0	5 0 0	5 11 8	5 11 8
	Ranchi	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0
	Cuttack	5 5 4	5 5 4	5 5 4	5 1 3	5 1 3
Bengal	Ranagpur	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0
Burma	Amarapura (Moulmein).	4 9 3	4 9 3	4 9 3	4 9 3	4 9 2
	Mandalay	4 18 7	4 18 7	4 18 1	4 18 7	4 18 7
(Median Average).		4 15 6	5 0 0	4 14 7	5 1 11	5 2 2
Index Numbers (a)		120	121	119	124	126

* 5% laundry, 5% dirt, and 20% red.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

GOVERNMENT HANING

1918 MARCH	1918 APRIL	1918 MAY	1918 JUNE	1918 JULY	1918 AUGUST	1918 SEPTEMBER	1918 OCTOBER	1918 NOVEMBER	1918 DECEMBER	1918 JANUARY
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
5 4 4	5 3 3	5 3 3	5 4 4	5 4 4	5 5 4	5 4 4	5 3 3	5 5 3	5 3 3	5 5 3
5 1 4	5 1 9	5 3 0	5 2 10	5 7 10	5 6 2	5 13 8	5 0 7	6 8 11		
5 1 0	5 3 0	5 2 8	5 1 0	5 1 0	5 1 0	5 2 0	5 1 0	5 10 0		
5 9 0	6 12 6	4 12 6	4 10 9	4 1 6	4 7 0	4 7 0	4 9 0	4 12 6		
4 9 0	6 7 0	4 7 0	3 18 0	3 18 0	3 13 0	3 10 8	3 14 6	4 1 6		
4 7 0	4 2 0	4 4 0	4 8 0	3 18 0	3 15 0	3 14 0	4 0 1	4 5 0		
4 10 0	4 6 0	4 4 0	4 2 0	4 0 5	4 5 0	4 5 0	4 7 0	4 10 0		
4 12 0	4 10 0	4 12 0	4 6 3	3 18 0	3 18 0	4 0 0	4 1 6	4 5 6		
5 14 0	6 3 6	5 2 6	5 11 6	4 13 6	4 11 3	5 6 2	5 1 3	5 2 6		
4 15 0	4 7 0	4 8 0	3 12 6	4 0 0	4 0 0	4 1 0	4 1 0	4 5 0		
5 3 6	4 15 0	5 0 8	4 9 0	4 7 0	4 5 0	4 5 0	4 7 0	5 2 0		
5 1 11	4 10 9	4 1 8	4 3 8	4 6 0	4 6 3	4 7 1	4 10 6	4 8 8		
5 8 2	4 11 2	4 8 3	4 1 8	4 1 8	4 2 8	4 7 2	4 14 6	5 1 4		
4 14 0	4 11 0	4 14 0	4 7 0	4 7 0	4 7 0	4 9 0	4 14 0	5 8 0		
4 12 0	5 0 0	4 7 0	4 0 0	4 1 6	4 1 6	4 1 6	4 11 8	4 11 8		
4 8 0	4 8 0	4 7 0	4 0 0	4 3 6	4 0 0	4 3 6	4 7 9	4 11 0		
5 14 3	5 5 4	5 11 5	5 5 4	4 12 6	4 12 6	5 0 6	5 5 4	5 11 5		
4 1 6	4 0 0	4 1 6	4 0 6	4 0 0	4 0 0	4 1 9	4 1 9	4 5 0		
4 5 8	4 7 1	4 7 1	4 3 4	4 5 2	4 7 1	4 9 2	4 9 2	4 14 0		
4 14 6	5 0 0	5 0 0	5 0 0	5 12 8	5 14 1	5 14 1	5 10 8	5 7 10		
5 1 4	5 1 4	4 6 1	4 9 1	4 9 1	4 14 10	5 2 7	5 2 7	5 8 7		
4 0 0	4 0 0	4 0 0	4 0 10	4 6 5	4 6 5	4 6 5	4 8 0	5 0 0		
5 15 4	5 8 11	5 8 11	5 8 10	5 9 11	5 8 11	5 4 10	5 4 10	5 4 10		
5 1 3	5 1 11	4 15 6	4 11 4	4 11 4	4 10 9	4 3 9	4 1 2	4 1 2		
5 3 3	4 12 6	4 12 6	4 12 6	4 12 6	4 12 6	4 12 6	4 12 6	4 12 6		
6 12 11	6 9 7	7 1 11	7 3 7	8 8 1	7 9 8		7 6 11	7 18 9		
6 10 1	6 10 8	6 10 8	6 1 8	5 15 8	6 3 4		6 5 1	6 7 1		
6 0 0	6 0 0	7 4 0	7 0 0	7 0 0	6 6 0		6 2 0	5 12 0		
6 12 8	4 8 11	4 12 1	5 7 6	8 2 6	...		5 15 0	5 8 7		
5 0 0	4 7 0	3 8 0	5 7 0	3 10 0	3 7 0		3 9 0	3 9 0		
4 7 0	4 7 0	4 7 0	4 0 0	4 0 0	4 0 0		4 0 0	4 0 0		
5 11 6	5 1 6	5 0 0	4 7 0	4 7 0	4 7 0		4 7 0	4 7 0		
5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 11 0		5 11 0	5 11 0		
5 1 3	5 1 3	5 1 3	5 1 3	5 9 0	5 9 0		5 6 4	5 1 6		
5 0 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0		5 4 0	5 4 0		
4 9 2	4 9 2	8 0 0	8 0 0	8 0 0	8 0 0		8 0 0	8 0 0		
5 3 7	5 3 7	4 12	5 2 7	5 2 7	5 7 6		5 18 1	5 18 1		
5 1 0	4 12 0	4 12 7	4 10 3	4 9 1	4 9 11		4 9 1	4 14 3		
122	122	117	112	110	110		110	118		

Port or province.	District.	Per cent per hundred					
		31st July 1918.	1st August 1918.	2nd August 1918.	15th September 1918.	30th September 1918.	31st October 1918.
Port (a)	Karachi (white)*	6 8 4	6 8 4	6 8 4	6 10 4	6 8 4	6 10 4
	Bombay (Delhi No. 1 White Peony)	6 5 11	7 0 0	6 16 11	7 7 5	7 18 2	7 1 2
	Calcutta (Club No. 2).	6 11 6	6 16 6	6 0 0	6 6 0	9 1 0	7 5 0
Punjab	Lahore	5 0 0	5 2 6	5 0 0	5 5 3	5 4 6	5 5 6
	Ferozepur	4 9 1	4 11 4	4 12 6	5 5 5	5 2 2	5 2 6
	Ludhiana	5 8 0	4 10 6	4 12 0	5 4 0	5 18 5	5 11 0
	Amritsar	4 11 8	4 12 8	4 12 5	5 3 6	5 0 0	4 19 0
	Multan	4 7 0	4 13 6	5 0 0	5 9 6	5 8 2	5 10 6
	Rawalpindi	4 2 6	5 11 6	5 6 9	5 5 5	5 14 9	5 6 0
Delhi	Ambala	4 9 0	4 12 0	4 14 0	5 8 0	5 4 6	5 9 0
	Delhi	3 2 0	5 8 0	5 8 0	6 10 0	7 0 0	6 10 0
United Provinces	Benares	5 0 1	5 1 6	5 9 2	6 6 0	6 10 3	6 7 9
	Alligarh (Hathras)	5 3 0	5 8 0	6 0 7	6 10 0	7 4 9	7 4 8
	Cawnpore	5 5 4	5 15 0	5 8 3	6 10 0	7 4 0	6 15 6
	Moorat	5 2 6	5 8 3	5 11 6	6 6 0	7 0 9	6 6 0
	Shahjahanpur	5 0 0	5 12 2	5 9 2	6 7 1	7 10 6	6 10 0
	Agra	3 14 10	5 12 2	5 10 2	6 7 1	7 4 2	7 4 7
	Fyzabad	5 0 0	5 1 3	5 2 9	5 6 0	6 15 9	7 1 3
Central Provinces and Berar	Lucknow	5 2 6	5 5 4	5 8 1	6 6 4	8 0 0	6 10 6
	Nagpur	5 7 10	6 2 1	6 6 4	7 0 11	7 3 1	7 7 4
	Jubbulpore	5 5 6	5 9 10	5 11 5	5 6 5	6 10 6	7 1 10
	Elaipur	5 0 0	5 0 0	5 11 2	6 0 0	6 3 2	7 8 0
North-West Frontier Province	Akola	5 4 10	5 4 10	6 1 0	6 15 1	7 0 2	7 0 2
	Peshawar	4 5 8	4 8 0	4 12 5	4 13 7	5 1 8	5 1 8
Baluchistan	Quetta	4 13 6	4 13 6	4 13 6	4 13 6	4 13 6	4 13 6
	Poona	8 0 11	7 8 0	8 8 1	8 14 8	9 7 1	9 7 1
Bombay	Ahmednagar	6 14 4	7 5 8	6 10 0	6 8 0	5 11 9	5 11 9
	Ahmedabad	6 6 0	7 0 0	6 11 2	6 0 0	6 3 8	6 8 0
	Dharwar (Hubli)	7 3 7	7 9 1	7 11 5	9 4 0	8 5 10	...
Bihar and Orissa	Patna	4 13 0	4 7 0	4 12 0	5 0 0	6 10 0	6 0 0
	Bhagalpur	4 0 0	4 0 0	4 0 0	4 4 8	5 6 0	6 0 0
	Muzaffarpur	4 10 6	4 10 6	5 5 0	5 5 0	6 10 6	6 10 6
	Ranchi	6 0 0	6 0 0	6 8 0	6 8 0	8 0 0	8 8 0
	Cuttack	6 1 6	6 1 6	6 1 6	6 1 6	6 12 11	6 12 11
Bengal	Rangpur	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 3 0
	Amherst (Moulmein), Mandalay	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0
Barma	(Median Average)	6 2 6	5 8 0	5 8 0	6 6 0	6 12 11	6 10 6
	Index Numbers (b)	125	133	134	134	134	131

* 5% barley, 2% dirt, and 30% red.

(a) Prices at ports after 15th March 1918, see as follows:—

Ports	Rate per	On 21st March 1918.	On 28th March 1919.	On 4th April 1919.
Karachi (white)	Maund	7 3 5	7 1 5	7 1 5
Bombay (Delhi No. 1 White Peony)	—	7 2 7	6 6 10	—
Calcutta (Club No. 2)	—	7 13 0	7 6 0	7 6 0

(b) Based on the prices for the fortnight ending the 21st July 1918, which is taken as 100.

Variations expressed in Index Numbers during the Fortnight ending the 15th March as compared with those in the previous fortnight in 1919 and 1918.—

	1910.			1911.		
	1910 February	1910 March	Increase or Decrease	1911 February	1911 March	Increase or Decrease
Total	200	97	For month —7	200	97	For month —2
Capital	200	97	—6	200	100	N/A
United Provinces	100	50	—1	100	91	—9
Central Provinces	200	97	—3	200	100	N/A

Districts or provinces	Districts	Percentage increase					
		1919 1914	1924 1914	1926 1914	1928 1914	1930 1914	1932 1914
		per cent.	per cent.	per cent.	per cent.	per cent.	per cent.
Part	Karachi	9.5	5.0	7.0	7.8	6.5	6.8
	Bombay	6.13	5.8	5.14	5.8	5.14	5.8
	Calcutta	9.0	4.4	6.6	—	—	—
Punjab	Lahore	10.13	10.4	8.0	7.12	10.8	8.12
	Ferozepur	11.8	10.0	8.8	7.12	10.6	8.12
	Amritsar	12.6	10.8	9.6	7.12	10.6	8.12
	Rawalpindi	12.4	10.12	9.0	9.0	10.6	8.12
	Lyalpur	11.6	10.4	8.4	8.4	11.0	8.12
	Multan	11.8	10.0	8.6	8.12	10.12	8.12
	Ambala	10.13	10.0	8.0	8.0	9.12	8.12
Delhi	Delhi	9.13	9.0	7.4	8.0	9.4	8.0
United Provinces	Banaras	8.3	9.1	7.7	7.5	8.8	7.12
	Gawnpore	9.8	8.12	7.4	7.22	8.8	8.0
	Meerut	10.13	9.0	7.12	6.4	10.0	8.12
	Agra	9.12	9.0	7.9	6.0	8.8	7.8
	Lucknow	9.12	8.12	8.0	8.0	8.12	8.0
	Aligarh	9.4	9.0	7.0	8.14	10.0	8.0
	Shahjahanpur	10.0	9.6	7.14	7.4	10.0	8.12
	Fyzabad	9.4	9.4	7.12	8.2	8.10	8.0
Central Provinces and Berar	Nagpur	8.9	8.15	8.4	8.15	8.15	8.8
	Jubbulpore	9.0	8.12	7.8	8.4	8.8	8.0
	Raipur	10.0	10.0	7.8	10.0	8.12	8.0
	Akola	8.6	7.6	6.5	7.6	8.8	8.7
North-West Frontier Province	Peshawar	11.6	10.0	9.2	9.2	10.0	8.14
Baluchistan	Quetta	10.2	10.0	8.12	7.84	9.0	8.8
Bombay	Poona	7.7	7.7	6.8	7.2	7.7	7.8
	Ahmednagar	8.2	8.1	5.14	8.2	7.8	7.8
	Ahmedabad	8.5	7.12	6.8	7.8	8.0	7.0
	Dharwar	8.9	8.8	9.8	10.0	10.8	9.15
Bihar and Orissa	Patna	10.8	9.12	7.8	7.8	8.6	7.12
	Bhagalpur	9.8	9.8	7.8	8.4	8.12	8.16
	Muzaffarpur	9.0	9.0	7.0	5.8	8.8	7.8
	Ranchi	9.2	8.4	6.12	8.0	7.0	8.12
	Cuttack	9.3	8.6	7.8	8.8	8.8	7.12
Bengal	Dacca	8.14	8.8	6.0	—	—	—
	Murshidabad	10.8	10.0	8.8	—	—	—
	Makda	10.0	9.8	7.8	—	—	—
Burma	Amherst (Moulmein)	6.18	6.12	6.12	6.10	6.10	6.10
	Mandalay	8.14	7.12	7.8	7.12	7.6	7.6
	(Median Average)	9.9	9.0	7.8	7.12	8.12	8.0
	Index Numbers(a)	100	106	127	120	109	120

NOTE.—These statistics are entirely compiled from returns furnished fortnightly by Local Governments and Administrations. They relate to the retail prices in the headquarters of the districts and in the ports referred to above.

(a) Based on the price for the fortnight ending the 31st July 1924, which is taken as 100.
Relates to Khasiwa wheat.

[Weighted average of 200 teles.]

(continued from page 2)

2nd December 1916.	3rd January 1917.	20th January 1917.	21st February 1917.	22nd March 1917.	23rd April 1917.	24th May 1917.	25th June 1917.	26th July 1917.	27th August 1917.	28th September 1917.	29th October 1917.	30th November 1917.
yr. ch.	yr. ch.	yr. ch.	yr. ch.	yr. ch.	yr. ch.	yr. ch.	yr. ch.	yr. ch.	yr. ch.	yr. ch.	yr. ch.	yr. ch.
8 0	8 0	8 0	8 0	7 8	7 8	7 8	7 8	7 8	7 8	7 8	7 8	8 0
8 8	8 18	7 10	7 10	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0	5 2
...
9 12	11 0	12 0	10 8	9 0	9 4	9 12	9 4	9 4	9 4	9 4	9 4	9 0
9 0	11 9	11 12	10 12	9 4	9 8	10 4	10 0	10 4	10 0	10 0	10 0	7 9
9 0	11 8	12 4	11 8	9 8	10 0	10 8	10 8	10 8	10 0	10 0	10 0	8 6
8 8	10 4	10 12	10 4	9 14	9 4	9 12	9 4	9 12	9 14	9 8	9 8	7 8
8 8	12 0	12 8	10 8	9 4	9 12	10 4	10 4	10 4	9 8	9 8	9 8	7 8
9 4	11 8	12 4	10 8	9 8	9 8	10 4	10 4	10 4	9 12	9 12	9 12	8 2
8 18	10 8	11 8	10 6	9 10	10 0	10 0	10 0	10 0	9 12	9 12	9 12	7 12
8 0	9 8	11 0	10 4	9 8	9 12	9 12	9 12	9 12	9 4	9 4	9 4	7 12
7 11	9 1	9 12	9 8	7 15	9 1	9 1	9 1	9 1	9 6	9 6	9 6	8 1
7 12	9 8	9 9	9 8	9 8	9 8	9 4	9 4	9 4	9 0	9 0	9 0	7 12
8 0	10 0	10 8	10 8	9 0	9 0	10 0	10 0	10 0	10 0	10 0	10 0	8 0
7 4	9 8	10 12	9 4	7 8	7 12	9 4	9 4	9 4	9 8	9 8	9 8	7 8
7 12	10 0	10 8	10 8	9 12	9 12	9 4	9 4	9 4	9 12	9 12	9 12	7 14
7 4	9 12	10 4	10 0	7 8	7 8	10 7	10 7	10 7	10 12	10 12	10 12	8 8
8 0	11 0	11 8	10 8	9 0	9 8	10 12	10 12	10 12	10 4	10 4	10 4	8 14
7 8	10 4	10 0	9 0	9 14	9 10	9 12	9 4	9 4	10 2	10 2	10 2	8 4
8 2	10 0	10 8	10 8	10 8	9 9	10 8	9 9	9 9	9 4	9 4	9 4	7 11
7 14	10 4	11 8	10 0	10 0	9 0	9 0	9 0	9 12	9 0	9 0	9 0	7 8
8 2	11 4	11 4	11 0	10 0	10 0	10 2	11 0	11 0	11 0	11 0	11 0	10 0
7 6	9 8	9 11	9 11	9 11	9 11	10 12	9 15	9 15	8 15	8 15	8 15	8 4
8 11	10 0	10 0	11 4	9 8	9 12	9 14	9 14	9 14	9 10	9 10	9 10	8 0
8 9	8 11	9 0	8 6	7 8	7 8	8 3	8 3	8 3	...	...	...	...
7 8	8 6	8 6	8 6	7 18	8 6	7 3	7 3	7 3	7 3	7 3	7 3	5 6
8 14	9 9	9 9	9 9	10 2	10 2	8 11	8 11	8 11	8 0	8 0	8 0	5 8
7 0	8 0	8 8	8 8	7 8	7 8	8 8	8 8	8 8	8 0	8 0	8 0	6 0
9 7	11 5	11 5	11 8	9 6	10 11	9 6	10 11	9 6	8 6	8 6	8 6	7 15
8 0	10 0	10 12	11 0	9 12	9 6	10 8	11 0	11 0	8 8	8 8	8 8	6 8
8 4	10 12	10 12	10 8	9 8	9 0	10 0	10 0	10 0	9 8	9 8	9 8	8 14
7 0	7 8	9 8	9 8	9 12	9 8	7 4	7 4	7 4	8 8	8 8	8 8	8 8
6 8	7 8	7 8	10 8	9 8	7 14	9 8	9 18	9 18	9 8	9 8	9 8	7 8
7 8	9 8	9 8	10 8	9 8	7 14	9 8	9 18	9 18	9 8	9 8	9 8	7 8
...
8 1	8 1	8 1	8 1	8 1	8 1	8 1	8 1	8 1	8 0	8 0	8 0	7 0
8 14	8 4	7 18	7 18	8 14	9 9	9 9	9 9	9 9	8 0	8 0	8 0	7 18
8 0	10 0	10 4	10 0	8 10	9 8	9 8	9 8	9 8	9 4	9 4	9 4	7 12
120	96	98	98	111	104	100	100	100	108	108	108	128

B—Retail prices of Wheat in India.—404

Port or province.	District.	Fortnightly Index				
		15th January 1918	31st January 1918	15th February 1918	29th February 1918	15th March 1918
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	6 0	6 8	6 0	6 0	6 0
	Bombay*	5 2	5 2	5 2	5 2	5 2
Punjab	Lahore	7 12	8 0	7 12	8 0	7 12
	Ferozepore	7 8	8 0	8 8	8 8	8 8
	Amritsar	8 10	8 8	8 10	8 4	8 8
	Rawalpindi	7 8	7 8	7 4	6 8	6 8
	Lahulpur	8 0	8 0	8 8	8 4	8 8
	Multan	8 2	7 14	5 8	8 8	8 8
	Ambala	8 0	8 0	7 12	7 12	8 0
Delhi	Delhi	7 12	8 0	7 10	7 0	7 6
United Provinces	Benares	8 14	8 14	7 5½	7 5½	7 7½
	Cawnpore	7 12	8 0	7 8	7 4	8 0
	Meerut	8 0	8 0	7 0	7 4	8 0
	Agra	7 4	7 0	6 12	6 8	6 8
	Lucknow	7 8	7 8	7 0	7 4	9 0
	Ahgarh	8 8	8 8	8 4	7 12	8 10
	Shahjahanpur	8 4	8 1	7 10	7 10	8 10
Central Provinces and Berar.	Fyzabad	8 0	8 2	8 0	7 14	9 3
	Nagpur	7 11	7 11	7 11	7 11	7 11
	Jubbulpore	7 6	6 14	7 4	7 10	7 10
	Raipur	10 0	10 0	10 0	9 8	9 8
North-West Frontier Province.	Akolai	5 9	5 9	5 9	5 9	5 9
	Peshawar	8 0	7 13	7 13	7 8	7 18
Bombay	Poona	5 6	5 6	5 6	5 6	5 6
	Ahmednagar	6 8	6 8	6 8	6 8	6 8
	Ahmedabad	6 0	6 8	6 8	6 8	6 0
	Dharwar	7 15	7 15	8 6	7 15	7 15
Bihar and Orissa	Patna	9 0	9 0	7 8	7 0	8 0
	Bhagalpur	9 0	9 0	9 0	9 0	9 0
	Muzaffarpur	8 0	8 0	7 0	7 0	7 0
	Ranchi	7 4	7 0	6 0	6 0	6 0
	Cuttack	7 8	7 8	7 14	7 14	7 14
Burma	Amberst (Moulmein)	7 0	7 0	7 0	7 0	7 0
	Mandalay	7 12	8 4	7 12	7 12	7 5
(Median Average).		7 13	7 15½	7 9	7 6½	7 12
Index Numbers (a)		138	120	126	120	138

* Relates to Khandwa wheat.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

(The figures state quantity per rupee in seers of 80 tolas.)

FOURTEEN HUNDRED

8th March 1918.	15th April 1918.	20th April 1918.	15th May 1918.	1st May 1918.	15th June 1918.	30th June 1918.	15th July 1918.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
6 0	6 0	6 0	6 8	6 8	6 8	6 8	7 4
4 7	4 7	4 7	4 7	4 7	4 12	4 12	4 12
8 0	8 0	8 8	9 8	8 12	8 12	8 8	8 0
8 12	8 12	10 0	10 0	10 0	10 8	10 4	9 8
8 10	9 0	9 8	9 10	9 0	9 0	8 12	8 8
6 4	7 8	8 12	8 0	8 4	7 8	7 10	7 8
9 8	9 0	9 4	10 0	10 0	10 0	9 8	9 4
8 6	8 2	8 14	10 4	10 4	9 12	9 8	9 0
8 14	8 8	10 4	10 0	10 0	9 12	9 12	9 2
7 14	7 11	8 6	8 8	8 12	8 12	8 8	7 8
8 10	9 8	8 15	8 14½	8 13	8 11	8 4	8 8
8 4	8 0	8 8	8 8	8 8	8 8	8 0	7 0
7 8	8 19	10 0	9 8	9 8	9 8	8 12	8 4
7 0	7 0	7 8	8 4	8 4	8 0	7 8	7 0
8 12	8 12	9 4	9 0	8 12	8 8	8 8	8 0
9 0	9 0	10 8	10 0	9 12	9 12	9 8	8 12
8 10	8 14	10 0	9 9	9 14	9 6	8 14	8 7
9 10	9 0	9 12	9 12	9 10	9 4	9 4	9 0
7 11	7 11	7 10	7 0	6 11	6 11	6 11	7 0
7 10	8 14	8 8	8 8	7 14	7 8	7 8	7 8
9 8	9 8	9 8	8 8	8 19	8 12	8 8	7 12
5 11	6 11	6 11	6 11	6 11	6 10	6 10	6 10
7 10	8 0	8 8	8 5	8 8	9 5	9 10	9 10
5 6	5 6	5 6	4 13	4 13	4 13	4 13	4 13
5 13	5 13	5 13	5 13	5 13	5 13	5 13	5 13
6 0	5 0	5 8	5 8	6 0	6 0	6 8	6 0
7 15	7 15	7 0	6 8	6 8	6 8	6 8	6 8
8 12	10 8	11 0	10 8	11 0	11 0	11 0	11 0
9 0	9 0	9 0	9 0	9 0	9 0	9 0	9 0
7 0	8 0	9 0	9 0	9 0	9 0	9 0	9 0
6 0	6 0	7 0	7 0	7 0	7 0	7 0	6 12
7 14	6 9	6 9	7 3	7 3	7 3	7 8	6 9
7 0	4 10	4 10	4 10	4 10	4 10	4 10	4 10
7 5	7 12	7 5	7 5	6 14	6 11	6 11	6 11
7 14	8 0	8 8	8 8	8 10	8 9½	8 6	7 10
121	120	112	112	111	111	114	123

B—Retail prices of Wheat in India—contd.

Port or province.	District.	FORTNIGHT ENDING					
		31st July 1918.	15th August 1918.	31st August 1918.	15th September 1918.	30th September 1918.	15th October 1918.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi Bombay*	7 4 4 12	7 4 4 7	7 0 4 7	7 0 3 13	7 0 3 13	6 0 3 13
Punjab	Lahore Ferozepore Amritsar Rawalpindi Lyallpur Multan Ambala	7 12 8 8 8 4 7 8 8 6 8 12 8 12	7 8 8 4 8 0 6 12 8 2 8 0 7 12	7 12 8 0 8 0 7 2 8 4 7 12 7 12	7 0 7 4 7 4 7 0 7 8 7 8 7 2	6 4 6 4 6 4 6 3 6 10 7 0 6 5	6 4 6 8 6 8 6 4 6 12 6 14 6 1
Delhi	Delhi	7 8	7 0	7 0	6 12	5 8	5 12
United Provinces	Benares Cawnpore Meerut Agra Lucknow Aligarh Shahjahanpur Fyzabad	7 10 7 4 7 8 6 12 7 8 8 0 8 0 7 12	7 9 6 8 7 0 7 0 7 4 7 12 6 14 7 8	6 14 7 0 6 12 7 1 7 0 6 12 6 14 7 6	6 8 5 12 6 0 6 2 6 0 6 12 6 1 7 0	5 12 5 4 5 8 5 6 5 12 6 0 6 6 5 8	5 11½ 5 8 6 0 5 4 5 12 6 12 6 6 5 6
Central Provinces and Berar.	Nagpur Jubbulpore Raipur Akola	7 0 7 4 7 12 6 10	6 6 6 14 7 12 6 10	6 1 6 12 6 12† 6 13	5 7† 6 0 6 4 5 8	5 12 5 12 6 0 6 4	4 14 5 6 5 0 5 4
North-West Frontier Province.	Peshawar	9 2	8 13	8 5	8 2	7 18	7 18
Bombay	Poona Ahmednagar Ahmedabad Dharwar	6 13 5 7 6 0 5 9	6 13 5 1 5 0 5 2	6 13 4 11 5 8 5 2	3 14 4 5 4 8 4 14	3 14 4 5 4 0 5 2	3 14 4 5 4 8 4 11
Bihar and Orissa	Patna Bhagalpur Muzaffarpur Banchi Cuttack	9 8 9 0 8 8 6 4 6 9	9 0 9 0 8 8 6 4 6 9	8 8 9 0 7 0 6 0 6 9	8 0 8 8 7 0 6 0 6 9	6 0 7 0 5 8 5 0 5 14	7 0 6 10 5 8 4 8 5 14
Burma	Amburser (Moulmein) Mandalay	6 10 6 11	4 10 6 11	4 10 6 11	4 10 5 14	4 10 5 6	4 10 4 16
	(Median Average)	7 8	7 0	7 0	6 3	5 10	5 11½
	Index Numbers (a)	127	137	137	155	170	167

* Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

† Relates to Khandwa wheat.

‡ Revised figure.

The figures state quantity per rupee in seers of 80 tolas.]

FORTNIGHT ENDING											Increase or Decrease in fortnight ending 15th March 1919 as compared with preceding fortnight
31st October 1918.	15th November 1918.	30th November 1918.	15th December 1918.	31st December 1918.	15th January 1919.	31st January 1919.	14th February 1919.	28th February 1919.	15th March 1919.	sr. ch.	
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	Per cent.	
6 0	5 12	5 12	5 0	5 0	5 8	5 8	5 8	5 8	5 8	5 8	Nil
3 11	3 6	3 9	3 8	3 8	3 8	3 8	3 8	3 8	3 8	3 12	-8
6 4	6 4	6 4	6 4	5 12	5 8	5 8	5 4	5 8	6 4	6 4	-12
6 4	6 4	6 4	6 8	6 0	6 0	6 0	5 12	5 12	6 4	6 4	-8
6 8	6 8	6 8	6 6	6 2	5 12	5 14	5 12	5 12	6 0	6 12	-11
6 6	6 6	6 2	6 6	5 12	5 12	6 4	5 12	5 8	5 12	6 4	-4
6 10	6 8	6 8	6 4	5 12	6 0	5 8	5 8	5 12	6 4	6 8	-8
7 0	6 12	6 12	6 14	6 14	6 2	6 2	6 2	5 14	6 14	6 14	-15
6 1	6 0	6 0	6 0	6 0	5 6	5 4	5 12	5 12	6 2	6 2	-6
5 12	5 8	5 8	5 12	5 8	5 8	5 8	5 6	5 8	6 0	6 0	-8
6 11	5 14	5 7	5 7	5 11	5 11	5 7	5 7	5 6	6 4	6 4	-14
5 14	5 8	5 12	5 12	5 12	5 4	5 4	5 8	5 12	6 4	6 4	-8
6 0	5 12	5 12	6 0	5 8	5 8	5 4	5 4	5 12	6 4	6 4	-8
5 10	5 7	5 9	5 10	5 3	5 11	5 10	6 0	5 9	6 5	6 5	-12
6 0	5 12	5 12	5 8	5 8	5 6	5 6	5 8	6 0	6 4	6 4	-4
6 4	6 0	6 0	6 4	6 0	5 12	5 12	5 12	6 0	6 12	6 12	-11
6 2	5 12	5 4	5 8	5 8	5 4	5 6	5 6	5 12	5 12	5 12	Nil
6 4	6 2	6 0	5 14	6 0	5 14	6 0	5 14	6 4	6 8	6 8	-4
4 14	3 14	3 14	4 13	5 7	5 7	4 8	3 14	3 14	4 13	4 13	-19
5 8	4 15	5 8	5 12	5 8	5 8	5 8	5 0	5 0	5 2	5 2	-2
5 0	5 0	5 4	5 9	5 12	5 0	5 0	5 0	5 0	5 0	5 0	Nil
3 9	3 5	3 5	4 7	5 4	5 4	5 13	5 2	4 11	4 11	4 11	Nil
7 13	7 13	7 13	7 8	7 8	7 9	7 6	7 6	7 3	7 6	7 6	-3
3 14	3 14	3 14	3 14	3 10	3 0	3 0	3 0	3 0	3 0	3 0	Nil
4 5	4 5	4 5	4 5	4 5	4 5	4 5	4 5	4 5	4 5	4 5	Nil
4 6	4 0	4 0	4 0	4 0	3 8	3 8	3 8	4 0	4 0	4 0	Nil
4 12	4 8	4 12	4 8	5 0	4 12	4 8	4 4	4 8	...	...	...
7 8	7 0	7 0	7 0	6 8	6 0	6 0	6 8	6 8	8 0	8 0	-19
6 4	6 0	6 4	6 2	6 2	6 2	6 2	5 12	5 10	5 10	5 10	Nil
6 0	6 0	6 0	6 0	5 8	5 0	5 0	5 0	5 0	5 0	5 0	Nil
4 8	4 8	5 0	5 0	5 0	4 8	4 8	4 8	4 8	4 12	4 12	-5
4 14	4 14	4 14	4 4	4 4	4 4	4 4	4 4	4 4	4 9	4 9	Nil
3 8	3 8	3 8	3 4	3 4	3 8	3 8	3 4	2 15	...	...	-7
4 12	4 9	4 9	4 9	4 9	4 9	4 9	4 9	4 12	5 2	5 2	...
6 0	5 12	5 10	5 9	5 9	5 8	5 6	5 5	5 8	5 14	5 14	-6
159	166	160	172	170	174	177	180	174	163		

*Since reported.

†Revised.

Variations expressed in Index Numbers during the fortnight ending the 15th March as compared with those in the previous fortnight in 1919 and 1918:—

	1919.			1918.		
	28th February	15th March	Increase or Decrease	28th February	15th March	Increase or Decrease
			Per cent.			Per cent.
India . . .	100	94	-6	100	96	-4
Punjab . . .	100	92	-8	100	100	Nil
United Provinces . . .	100	92	-8	100	91	-9
Central Provinces and Berar . . .	100	99	-1	100	100	Nil

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492.

IN INDIAN PORTS.

[Index Numbers—Prices for the week ending the 30th July, 1916 = 100.]

Date.	KABULI.				BOMBAY (DELHI NO. 1 WHITE PESSY).		CALCUTTA CLUB No. 2.	
	WHITE (5% BARLEY, 5% DENT, AND 30% RED).		RED (5% BARLEY, 5% DENT, AND 30% RED).					
	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.
Week ending 30th July 1914 . . .	s. d.	100	s. d.	100	s. d.	100	s. d.	100
" 6th August " . . .	31 8	99	31 0	99	32 10½	100	34 9½	100
" 3rd September " . . .	34 6	110	34 3	110	... .	...	34 10½	100
" 1st October " . . .	35 9	113	35 1½	113	33 7	103	... .	...
" 5th November " . . .	38 9	123	38 0	123	34 9½	108	41 8½	120
" 3rd December " . . .	40 0	127	39 0	125	35 10½	110	44 4	127
" 30th " . . .	44 3	140	41 6	133	40 7½	124	... .	...
" 7th January 1915 . . .	42 6	135	39 6	126	41 0	125	47 4	136
" 4th February " . . .	45 0	143	43 0	138	43 1	128	48 10	140
" 25th " . . .	50 0	159	48 0	154	41 2	128	50 10	148
" 4th March " . . .	44 6	141	42 6	136	38 4	117	49 10	148
" 1st April " . . .	42 0	133	39 0	125	35 8½	109	40 10½	117
" 6th May " . . .	37 6	119	36 9	118	38 5	117	34 4½	99
" 3rd June " . . .	36 6	116	35 9	114	39 7½	121	34 10½	100
" 2nd July " . . .	34 0	108	33 3	106	... .	...	35 10½	103
" 23rd " . . .	34 9	110	34 0	109	38 6½	118	37 1½	107
" 6th August " . . .	34 9	110	34 0	109	... .	...	38 7½	111
" 27th " . . .	38 0	114	35 0	112	41 4½	126	39 4½	118
" 3rd September " . . .	36 3	115	35 9	113	43 1	128	40 10	117
" 29th " . . .	36 0	121	37 3	119	40 0	122	40 4½	118
" 8th October " . . .	37 6	119	36 9	118	39 5½	120	40 10½	117
" 5th November " . . .	37 9	120	37 3	119	40 4	123	42 4	122
" 3rd December " . . .	36 9	117	36 6	117	39 6	121	41 10	120
" 7th January 1916 . . .	37 4½	119	37 1½	119	39 11	122	42 4	122
" 4th February " . . .	34 9	110	34 6	110	38 9	118	37 10	100
" 3rd March " . . .	38 9	107	38 6	107	37 5	114	38 10	112
" 7th April " . . .	30 9	98	30 6	96	35 3	108	32 11	98
" 5th May " . . .	28 10½	92	28 7½	92	33 8	108	32 11	98
" 12th " . . .	34 8	109	30 0	96	33 8	108	32 5	98
" 2nd June " . . .	30 3	96	30 0	96	34 7	106	33 3	98
" 30th " . . .	29 0	92	28 9	92	33 4	108	32 8	94
" 7th July " . . .	29 9	94	29 6	94	34 0	104	32 5	98
" 14th " . . .	32 0	102	31 9	102	33 6	108	33 3	98
" 28th " . . .	33 6	103	33 3	106	35 6	108	33 4½	98
" 4th August " . . .	34 0	108	33 9	108	35 6	108	33 10½	94
" 31st " . . .	36 8	115	34 8	118	36 2	111	33 4½	98
" 8th September " . . .	35 4½	112	34 4½	110	36 7½	112	34 1½	98
" 22nd " . . .	34 0	108	33 0	106	35 6	108	34 1½	98
" 18th October " . . .	35 6	113	34 6	110	36 9½	106	34 1½	98
" 27th " . . .	35 6	113	34 6	110	35 2	107	34 1½	98
" 3rd November " . . .	36 8	115	35 8	113	37 0	113	34 11	100
" 24th " . . .	37 9	120	36 9	118	39 2	120	37 10	108
" 1st December " . . .	36 6	122	37 6	120	39 2	120	41 1	113
" 29th " . . .	39 3	126	38 8	122	37 6	114	39 4	118
" 5th January 1917 . . .	39 0	124	38 0	122	38 1	116	39 4	118
" 30th March " . . .	38 0	121	37 0	118	38 9	118	38 4	104
" 18th April " . . .	38 6	123	37 6	120	37 6	114	37 4	104
" 4th May " . . .	37 0	117	36 0	116	37 6	114	37 4	104

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*
 IN LONDON.

[Index Numbers—Price on 30th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.]

Date.	CHOICE WHITE KARACHI.		RED KARACHI.		DELHI.		CHOICE WHITE BOMBAY.		CLUB No. 1.		CLUB No. 2.	
	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.
10th July, 1914	s. d.	100	s. d.	...	s. d.	...	s. d.	...	s. d.	...	s. d.	...
1st August "	41 0	104	...	...	...	...	...	...	...	...	...	...
3rd September, 1914	46 0	116	...	...	...	...	...	...	...	...	...	...
1st October "	44 9	118	...	...	...	...	...	...	...	...	...	...
4th November "	48 3	122	...	...	...	...	...	...	...	...	...	...
3rd December "	50 6	128	50 0	100	...	...	...	...	...	...	...	...
18th " "	Nominal	...	...	...	60 9 May-June.	100	...	...	...	...	50 6 April- May Sellers.	100
30th " "	51 6 May-June.	130	53 0 Jany.-Feb.	106	52 0	102	...	...	...	...	52 0 April- May.	103
8th January, 1915	52 3 Do.	132	...	...	53 3 May- June.	105	...	...	...	...	53 6 Do.	106
4th February "	61 0 Do.	154	Nominal	...	61 4 Do.	121	...	...	...	...	Nominal	...
25th " "	60 3 Do.	153	Do.	...	60 6 April- May.	119	...	...	...	...	64 6 Mar- April.	128
4th March "	69 0 Do.	149	Do.	...	59 3 Do.	117	...	...	...	...	59 6 April- May.	118
8th April "	58 0 Do.	147	Unoffered	...	Unoffered	...	...	...	...	...	54 3 Do.	127
6th May "	66 3 June-July.	168	64 0 June- July.	128	65 0 May- June.	128	...	...	...	...	65 0 Do.	139
12th " "	68 9 Do.	161	63 3 Do.	126	64 3 Do.	127	66 0	100	67 0	100	...	...
4th June "	61 0 Do.	164	60 9 Do.	121	61 6 June- July.	121	62 9 June- July.	92	63 0 June- July.	93	61 0 June- July.	121
3rd July "	63 0 June	134	63 9 June.	105	63 8 June	105	53 9 Do.	7	53 3 Do.	79	53 9 Do.	104
29th " "	56 0 July	142	55 7½ July.	111	56 3 July	111	56 9 July	83	56 3 July	84	55 9 July	110
6th August "	56 6	143	56 1½	112	56 9	112	57 3 Do.	84	56 9	85	56 1½	111
27th " "	54 0	137	56 1½	113	56 6	111	57 3 Do.	84	56 9	85	56 1½	111
3rd September "	54 0 July, Sellers.	137	53 7½ July, Sellers.	107	...	...	Nominal	...	56 9 July, Sellers.	86	...	...
24th Sept., '15 to 18th April 1916.	No sellers.	...	...	...	...	...	...	...	...	...	...	...
19th April, 1916	61 0	154	60 0	120	...	...	...	...	...	...	...	...
28th April to 15th May 1916.	No sellers.	...	...	...	...	...	...	...	...	...	...	...
18th May, 1916	43 0 May-June.	169	...	...	...	...	...	...	...	...	...	...
2nd and 9th June, 1916	Nominal	...	...	...	...	...	...	...	...	...	...	...
17th June, 1916	57 0 June-July.	144	...	...	...	...	...	...	...	...	...	...
23rd " "	58 0 Jun., Sellers.	189	...	...	...	...	...	...	...	...	...	...
27th " "	58 6, Sellers.	141	...	...	...	...	...	...	...	...	...	...
28th June to 7th July, 1916.	Nominal	...	...	...	...	...	...	...	...	...	...	...
14th July, 1916	58 6 July-Aug.	148	...	...	...	...	...	...	...	...	...	...
22nd " "	59 0 Do.	149	58 6 July- Aug., Sellers.	117	...	...	...	...	...	...	...	...
28th " "	41 3 Do. Sellers.	165	...	...	...	...	...	...	...	...	...	...
4th August "	65 0 Aug.-Sept.	165	...	...	...	...	...	...	...	...	...	...
31st " "	72 6 Sept., Sellers.	184	Nominal	...	...	...	...	...	...	...	...	...
8th September 1916	73 0 Oct., Paid.	185	Do.	...	...	...	...	...	...	...	...	...
15th " "	71 0 Do.	108	Do.	...	...	...	...	...	...	...	...	...
16th October "	73 9 Oct.-Nov., Sellers.	187	Do.	...	...	...	...	...	...	...	...	...
31st " "	75 6 Do.	191	Do.	...	...	...	...	...	...	...	...	...
3rd November "	79 0 Paid	200	Nominal	...	79 6 Sellers.	157	...	...	...	...	...	...
26th " "	81 0 Paid	205	Do.	...	79 6 Numl.	157	...	...	...	...	...	...
1st December "	82 0 Buyers	208	Do.	...	79 6 Do.	157	...	...	...	...	...	...
8th to 18th Jan. 1917.	No sellers	...	Do.	...	79 6 Do.	157	...	...	...	...	...	...
2nd February to 30th March 1917	82 0 Feb.-Mar. & Mar.-April.	208	No sellers.	...	79 6 Do.	157	...	...	...	...	...	...
6th April 1917	83 0 April-May	210	Do.	...	79 6 Do.	157	...	...	...	...	...	...

C.—Comparative prices of Wheat in Indian ports and London per quarter of 493 lbs.—contd.
IN INDIAN PORTS—contd.
[Index Numbers—Prices for the week ending the 30th July, 1914=100.]

Date.	KABULI.				BOMBAY (DELHI No. 1 White Peasr).		CALCUTTA CLUB No. 1.	
	WHITE (5% BARLEY, 3% DUST, AND 92% RED).		RED (5% BARLEY, 3% DUST, AND 92% RED).		Price.	Index Numbers.	Price.	Index Numbers.
	Price.	Index Numbers.	Price.	Index Numbers.	s. d.	Index Numbers.	s. d.	Index Numbers.
Week ending 29th June 1917 . . .	35 6	113	34 6	110	39 6	121	36 1	104
" 27th July " . . .	37 3	118	36 8	116	38 5	117	37 4	107
" 31st August " . . .	36 6	118	35 6	114	35 2	107	36 4	104
" 29th September " . . .	37 9	120	36 9	118	37 8	116	38 2	110
" 26th October " . . .	38 9	121	37 9	121	38 8	124	39 10	123
" 30th November " . . .	43 0	137	42 0	134	40 8	121	42 10	123
" 29th December " . . .	43 0	137	42 0	134	40 5	128	45 10	132
" 4th January, 1918 . . .	42 3	134	41 3	133	40 5	128	45 10	132
" 11th " . . .	42 0	133	41 0	131	41 0	125	46 4	130
" 18th " . . .	42 0	133	41 0	131	40 3	123	45 7	131
" 25th " . . .	40 0	127	39 0	125	40 2	123	45 7	131
" 1st February " . . .	39 3	126	38 3	122	39 11	122	45 7	131
" 8th " . . .	43 0	137	42 0	134	41 5	123	44 10	129
" 15th " . . .	41 6	132	40 6	130	41 10	125	46 1	132
" 22nd " . . .	42 6	135	41 6	133	40 10	126	48 10	140
" 1st March . . .	42 6	135	41 6	133	41 3	128	51 1	147
" 8th " . . .	42 6	135	41 6	133	41 1	125	48 4	139
" 15th " . . .	42 0	133	41 0	131	40 6	124	40 4	116
" 22nd " . . .	42 0	133	41 0	131	40 6	124	39 4	117
" 29th " . . .	41 6	132	40 6	130	41 9	124	40 10	117
" 5th April . . .	41 6	132	40 6	130	41 2	126	40 10	117
" 12th " . . .	41 6	132	40 6	130	41 9	127	41 1	118
" 19th " . . .	41 0	130	40 0	128	41 10	128	42 10	129
" 26th " . . .	42 0	133	41 0	131	41 3	126	40 4	116
" 3rd May . . .	42 0	133	41 0	131	42 1	128	39 4	113
" 10th " . . .	42 0	133	41 0	131	43 5	133	39 10	114
" 17th " . . .	42 0	133	41 0	131	43 9	134	40 4	116
" 24th " . . .	42 6	135	41 6	138	43 7	133	41 1	118
" 31st " . . .	42 6	135	41 6	138	43 11	134	40 4	116
" 7th June . . .	42 0	133	41 0	131	42 8	130	41 1	118
" 14th " . . .	43 0	133	41 0	131	43 8	132	40 10	117
" 21st " . . .	41 9	132	40 6	130	42 10	131	40 10	117
" 28th " . . .	41 6	132	40 6	130	48 1	147	40 4	116
" 5th July . . .	41 6	132	40 6	130	47 8	146	41 7	120
" 12th " . . .	41 6	132	40 6	130	41 8	152	43 4	126
" 19th " . . .	42 6	135	41 6	133	49 9	152	44 10	129
" 26th " . . .	43 0	137	42 0	131	50 7	154	45 7	130
" 2nd August . . .	44 0	140	43 0	138	50 9	155	45 7	131
" 9th " . . .	44 0	140	43 0	138	53 9	154	46 4	133
" 16th " . . .	44 0	140	43 0	138	55 10	170	47 7	137
" 23rd " . . .	44 0	140	43 0	138	53 7	154	51 10	144
" 30th " . . .	44 0	140	43 0	138	55 3	160	48 1	138
" 6th September . . .	44 0	140	43 0	138	58 2	172	50 10	146
" 13th " . . .	45 0	143	44 0	141	59 6	184	50 10	146
" 20th " . . .	46 0	146	45 6	146	60 5	181	55 10	160
" 27th " . . .	52 0	163	51 6	165	61 10	189	72 3	208
" 4th October . . .	52 0	165	51 6	165	56 11	171	70 3	202
" 11th " . . .	53 0	168	52 6	168	56 7	171	59 0	172
" 18th " . . .	53 0	168	52 6	168	56 1	172	59 4	171
" 25th " . . .	53 0	168	52 6	168	57 3	175	59 9	189
" 1st November . . .	53 0	168	52 6	168	57 8	176	65 9	189
" 8th " . . .	53 0	168	52 6	169	68 1	204	62 9	180
" 15th " . . .	54 0	171	53 6	171	68 1	208	61 9	177
" 22nd " . . .	54 6	173	54 0	173	68 1	208	60 9	172
" 29th " . . .	54 6	173	51 0	173	68 8	204	70 9	203
" 6th December . . .	55 0	176	54 6	174	65 2	197	69 9	200
" 13th " . . .	54 6	173	54 0	173	65 2	199	69 9	200
" 20th " . . .	55 0	175	54 6	174	65 11	201	67 9	195
" 27th " . . .	55 0	175	54 6	174	65 2	199	67 9	195
" 3rd January, 1919 . . .	55 0	173	54 6	174	63 2	199	66 9	192
" 10th " . . .	56 0	178	55 6	174	64 5	197	61 9	177
" 17th " . . .	56 0	178	55 6	178	62 3	190	63 9	188
" 24th " . . .	55 6	176	56 0	178	62 7	191	63 6	188
" 31st " . . .	55 6	176	55 0	176	62 11	192	63 6	188
" 7th February . . .	55 6	176	55 0	176	63 8	194	64 9	186
" 14th " . . .	55 6	176	55 0	176	61 10	191	65 0	187
" 21st " . . .	56 6	179	56 0	179	60 0	190	61 3	186
" 28th " . . .	56 6	180	56 0	179	60 0	183	63 8	188
" 7th March . . .	56 6	193	56 0	192	60 0	183	63 8	182
" 14th " . . .	58 6	156	58 0	156	57 1	174	60 9	175
" 21st " . . .	58 6	156	58 0	156	57 1	174	62 8	179
" 28th " . . .	58 6	170	58 0	172	51 2	156	68 10	169
" 4th April . . .	58 6	170	55 0	176	57 0	157	67 10	166

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—contd.

IN LONDON—contd.

[Index Numbers—Price on 20th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.]

Date.	CHOICE WHITE KARACHI.		BHD KARACHI.		DELHI.		CHOICE WHITE BOMBAY.		CLUB NO. 1.		CLUB NO. 2.	
	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.
	s. d.		s. d.		s. d.		s. d.		s. d.		s. d.	
5th to 11th May '17	86 9 May-June quoted.	220	No Sellers	...	79 6 Noml.	157	87 6	129	...	...	...	...
18th May to 8th July,	86 9 "	220	86 3	172	86 9	171	87 6	129	86 9	129	...	"
18th to 20th July,	86 9 "	220	86 3 afloat	172	86 9 afloat	171	89 6	132	86 9	130	...	...
27th July to 10th Aug. 1917	No sellers. Nominal ...	...	...	...	...	...	...	...	...	...	...	...
17th to 24th Aug. '17	86 9 sellers	220	86 3 sellers	172	86 9 sellers	171	89 6 sellers	132	86 9 sellers	129	...	...
31st Aug. 1917	86 9 Nominal	220	86 3 Nom.	172	86 9 Nom.	171	89 6 Nom.	132	86 9 Nom.	129	...	...
7th September '17 to 2nd Jan. '18	78 0	197	77 6	155	77 6	153	79 0	118	...	78 0	154	
3rd January to 17th October '18	80 0	203	79 6	159	79 6	157	81 0	119	...	80 0	158	
18th October '18 to 6th January '19	80 0 afloat	203	80 0 afloat	160	80 0 afloat	158	80 0 afloat	118	...	80 0 afloat	158	
7th January to 28th February '19.	Nothing offering to London	...	...	...	...	...	...	...	...	...	...	...
1st March to 22nd March '19.	80 0 afloat	203	80 0 afloat	160	80 0 afloat	158	80 0 afloat	118	...	80 0 afloat	158	

INDIAN CUSTOMS REVENUE

GOVERNMENT OF INDIA
FINANCE DEPARTMENT

Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue)
[In thousands of Rupees]

SEA CUSTOMS—IMPORTS	IN THE TWELVE MONTHS, APRIL TO MARCH, OF									
	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
Special Duties										
Arms, ammunition, and military stores	4,82	5,00	5,18	6,80	6,64	5,34	5,69	7,31 ^a	4,71 ^b	5,01 ^c
Coal, coke, and patent fuel (a)	—	—	—	—	—	—	25	22	14	36
Liquors—										
Ale, beer, porter, cider and other fermented liquors	5,45	8,00	8,00	8,87	8,73	6,74	5,65	6,72	4,83	4,84
Spirits and liqueurs	95,57	1,06,87	1,10,81	1,11,80	1,19,13	1,16,61	1,07,74	1,12,88	1,01,18	1,01,18
Wines	4,12	5,71	5,75	5,60	5,83	4,64	4,51	5,56	3,98	4,66
Opium	3	8	6	7	7	6	4	6	3	3
Petroleum	46,88	60,63	75,69	70,90	70,58	85,72	71,54	45,19 ^d	35,59 ^e	13,13 ^f
Silver—										
Silver bullion and coin (b)	53,47	1,63,40	97,86	1,08,46	99,95	1,54,51	98,57	15,01	17,04	1
" manufactures (c)	—	—	—	—	—	—	95	5,73	2,41	2,03
Sugar, all sorts (d)	56,77	62,90	52,94	78,92	94,89	43,97	60,03	1,80,05 ^g	1,48,16 ^h	1,69,41 ⁱ
Tobacco (b)	5,22	29,95	25,68	27,42	29,29	26,78	28,36	46,01	61,68	58,02
Duty at 2½ per cent										
Machinery (a)	—	—	—	—	—	—	705	10,60	9,15	11,61
Metals—Iron and Steel	10,17	10,28	11,00	12,08	12,06	10,11	9,80	18,48	16,00	26,01
Railway plant and rolling stock (a)	—	—	—	—	—	—	255	3,66	1,44	4,59
Other articles								235	3,88	4,17
Duty at 7½ per cent										
Articles of food and drink (excluding sugar and vinegar) (e)	24,17	23,81	27,89	29,14	30,44	29,18	31,77	53,00	53,39	57,30
Raw materials and articles mainly unmanufactured (f)	16,19	16,00	15,94	18,20	15,73	15,30	15,65	36,56	39,33	40,59
Articles wholly or mainly manufactured—										
Cutlery, hardware, implements and instruments	2,03	25,49	27,70	1,11	36,71	25,28	24,76	40,70	36,84	48,80
Metals, other than Iron and Steel	20,07	24,43	20,53	18,76	30,14	21,08	9,18	11,03	18,37	21,10
Cotton manufacture—										
Piecegoods, grey	60,02	50,90	67,01	7,16	66,16	71,74	62,46	61,34	1,35,59	1,87,15
" white	26,74	33,85	38,20	45,00	49,97	37,91	37,46	48,52	1,07,52	87,84
" coloured	30,93	40,71	42,9	1,50	65,12	38,12	30,99	60,14	1,24,74	94,49
Other goods	6,16	7,61	8,02	8,61	11,59	5,8	4,41	9,87	1,38	11,33
Yarn and textile fabrics (other than cotton manufacture) (g)	25,77	35,23	37,87	42,12	44,44	48,35	29,72	61,61	11,63	35,40
All other articles wholly or mainly manufactured (h)	66,10	79,71	86,05	91,70	1,06,27	77,52	9,71	1,09,74	1,76,16	1,53,49
Miscellaneous (s)	5,92	8,98	8,17	11,66	10,52	7,99	10,6	27,84	25,30	31,15
TOTAL IMPORTS	5,89,00	8,08,61	7,72,60	1,72,23	9,76,01	8,06,77	7,38,34	9,90,21	11,33,10	12,51,40
SEA CUSTOMS—EXPORTS										
Jute (a)—										
Raw	—	—	—	—	—	—	—	—	—	—
Manufactured	—	—	—	—	—	—	—	—	—	—
Rice	1,04,63	1,30,88	1,36,23	1,17,51	1,34,7	12,95	76,25	80,71	1,0,27	1,11,3
Tea (a)	—	—	—	—	—	—	975	42,51	43,83	42,80
TOTAL EXPORTS	1,04,63	1,30,88	1,36,23	1,47,13	1,28,76	82,9	78,92	2,17,12	3,32,4	3,06,00
SEA CUSTOMS—MISCELLANEOUS (j)										
LAND CUSTOMS (k)										
EXCISE DUTY ON COTTON MANUFACTURERS	10,47	10,56	12,27	13,40	11,10	14,38	14,06	7,02	9,07	8,21
ON MOTOR SPIRIT	40,06	42,60	48,69	50,1	54,49	49,41	49,25	44,2	77,89	1,42,92
WAREHOUSE AND WHARF RENTS (j)	—	—	—	—	—	—	—	—	25,10	84,22
MISCELLANEOUS (j)	—	—	—	—	—	—	—	3,2	3,19	7,64
GRAND TOTAL	7,44,76	9,92,85	9,70,05	10,79,36	11,31,26	9,53,74	9,80,77	13,96,72	16,57,03	14,20,08
Provincial distribution of Imports and Exports										
Bengal { Imports	2,12,21	2,52,61	2,65,96	2,89,59	3,26,76	2,76,12	2,64,57	3,41,06	4,61,83	4,94,40
Exports	15,16	20,60	25,64	26,21	17,97	3,51	0,90	1,59,03	2,27,35	2,60,83
Bihar and Orissa { Imports	—	—	—	—	—	—	—	—	—	—
Exports	—	—	—	—	—	—	—	—	—	—
Bombay { Imports	2,16,52	3,86,54	2,91,76	3,12,01	3,51,20	3,27,68	2,78,59	3,77,46	4,35,93	4,64,43
Exports	1,12	2,19	1,63	2,09	2,61	2,90	3,28	6,93	10,41	10,64
Sind { Imports	54,22	71,07	76,95	81,65	90,63	67,94	68,72	96,21	1,21,84	1,00,43
Exports	2,61	2,38	2,25	2,65	3,57	2,84	5,77	5,04	5,33	3,45
Madras { Imports	49,25	61,93	66,27	67,25	76,04	72,13	59,91	87,44	94,93	88,82
Exports	6,61	7,28	8,03	7,06	9,80	10,61	13,98	14,19	10,97	6,16
Burma { Imports	57,40	65,46	69,92	61,72	61,20	62,91	66,75	80,05	85,53	98,92
Exports	77,10	98,43	98,66	1,06,23	94,19	57,01	51,59	61,88	78,42	87,03

- (a) Not subject to duty prior to March, 1916.
(b) Figures for the year 1909-10 were shown under "General Import Duties" of the old tariff.
(c) Figures prior to March, 1916, are included with "All other articles wholly or mainly manufactured."
(d) Figures prior to March, 1916, were shown under "General Import Duties" of the old tariff.
(e) Figures for the years previous to 1916-17 include vinegar.
(f) Figures for the years previous to 1916-17 are exclusive of raw silk, raw hemp, and raw flax, which are included with "Yarn and textile fabrics."
(g) Figures for the years previous to 1916-17 include raw silk, raw hemp, and raw flax but exclude haberdashery and millinery.
(h) Figures for the years previous to 1916-17 include haberdashery and millinery and coral.
(i) Figures for the years previous to 1916-17 represent articles imported by post only.
(j) Figures for the years previous to 1916-17 are included under "Land Customs."
(k) Figures for the years previous to 1916-17 represent the old combined head "Land Customs and miscellaneous."
(l) Exclude the duty collected on explosives, namely, blasting gun powder, etc., at 7½ per cent ad valorem.
(m) Exclude the duty collected on petroleum which has its flash point at or above 150°F. or 200°F. at 7½ per cent ad valorem.
(n) Duty collected in March 1916.
(o) Includes indigo seed.

DEPARTMENT OF STATISTICS, INDIA.

CALCUTTA, APRIL 4, 1919.

Supplementary Memorandum on the WHEAT CROP of 1918-19 (for the period ending 31st March).

Since the publication of the Second Wheat Forecast on March 13, 1919, revised estimates of area have been received from the United Provinces, the Central Provinces and Berar, Bihar and Orissa, the North-West Frontier Province, Bengal, and Delhi, and also from the Hyderabad State. An estimate of area has also been received from the Kishangarh State in Rajputana for which a provisional estimate was made in the second forecast. The total revised area for All-India thus stands at 23,294,000 acres, as against 23,733,000 acres reported in the second forecast.

The present condition of the crop is generally good in the irrigated parts. In the unirrigated* parts, especially in Bombay and Delhi, the crop is poor owing to the failure of last year's monsoon and winter rains.

The detailed figures for each province and State are given below :—

Provinces and States	Area repor- ted in the 2nd fore- cast, 1918-19 published on March 13, 1919	Present estimates 31st March 1919	Increase + or Decrease - as compared with 2nd forecast
			Acres
Punjab (a)	7,819,000	7,819,000	-
United Provinces	5,800,000	5,400,000	-400,000
Central Provinces and Berar (a)	3,043,000	3,000,000	-43,000
Bombay and Sind (a)	1,178,000	1,175,000	-3,000
Bihar and Orissa	986,000	980,000	-6,000
North-West Frontier Province	839,000	853,000	+14,000
Bengal	111,000	115,000	+4,000
Delhi	6,000	21,000	+15,000
Ajmer-Merwara	5,000	5,000	-
Central India	2,711,000	2,711,000	-
Hyderabad	647,000	614,000	-33,000
Rajputana	586,000	510,000	+4,000
Mysore	2,000	2,000	-
Total	23,733,000	23,294,000	-439,000

Harvesting has not yet begun in the Punjab and the North-West Frontier Province; it has commenced in the eastern districts of the United Provinces, in Sind, Delhi, and Ajmer-Merwara; it is in full swing in the Central Provinces and Berar, Bihar and Orissa, and Bengal, and it has been almost completed in the Deccan and in the Karnatak in Bombay. Threshing has begun in Bengal, Bihar and Orissa, and the Central Provinces and Berar.

The provincial reports are summarised below :—

Punjab.—There has been no appreciable change in the estimate of area reported in the second forecast. Some rain received in the third week of February and on and after the 23rd March was very beneficial to the crop. The irrigated crop is generally good, and in some districts even above average, particularly in Multan and Lyallpur, and the unirrigated crop average or below it. Harvesting will commence about the fifteenth of this month, which is slightly later than usual. Prospects of the yield are satisfactory. The average outturn is estimated at 105

per cent of the normal on irrigated areas, and 75 per cent on unirrigated areas. The crop is free from rust or disease.

United Provinces.—The total area now returned amounts to 5,400,000 acres as against 5,800,000 acres reported in the March forecast. Harvesting has begun in the eastern districts, but is somewhat later than usual in the western districts. The condition of the crop deteriorated owing to hot winds at the beginning of March, and consequently a part of the grain will be light and shrivelled. The average outturn is at present estimated at 85 per cent of the normal.

Central Provinces and Berar.—The area sown in the British districts is now estimated at 2,914,000 acres, which falls short of the area (2,951,000 acres) reported in the second forecast by 37,000 acres or 1 per cent. The area in the Khairagarh and Nandgaon States (92,000 acres) remains practically unchanged. The combined area comes to 3,006,000 acres, as against 3,043,000 acres reported in the second forecast. In the second fortnight of February and during the latter part of March light to moderate showers accompanied by hail were received in parts of several districts, which caused some damage. The average outturn for the British districts is estimated at 90 per cent of the normal, while that for Khairagarh and Nandgaon States at 85 per cent and 45 per cent, respectively. Harvesting is in full swing, and threshing and winnowing are proceeding simultaneously. Prospects of the crop are reported to be unsatisfactory in eight districts, and fair to good elsewhere.

Bombay and Sind.—There has been no change in the condition of the crop in the Presidency since the last report. Harvesting is almost completed in the Deccan and in the Karnatak. The yield is reported to be poor to fair in the Deccan, fairly good in parts of Belgaum and Dharwar, but poor elsewhere in the Karnatak. In Sind the condition of the crop improved owing to favourable winds and the absence of frost. There has been no rain of value, while the supply of water in the Jamrao Canal is deficient. But the yield will not probably be below 90 per cent of the normal. Harvesting has commenced.

Bihar and Orissa.—The area under wheat decreased by 6,000 acres to 980,000 acres. The crop was somewhat benefited by the January rain. Harvesting has commenced and is likely to be completed by the end of this month. Threshing has also commenced. The yield is reported to be fair. The average outturn is estimated at about 85 per cent of the normal.

North-West Frontier Province.—The total area is now estimated at 853,000 acres, showing an increase of 14,000 acres over the area reported in the second forecast. Some rain has fallen throughout the province and the standing crop has been benefited, especially on unirrigated areas. There were local hailstorms which slightly damaged the crop in parts. The condition of the crop is generally

* The unirrigated area under wheat is, on the average of the five years ending 1916-17, about 48 per cent of the total wheat area in the Punjab, 45 per cent in the United Provinces, and 71 per cent in the North-West Frontier Province.

(a) Including Indian States.

below average in Kohat and Bannu, and poor in Dera Ismail Khan. The average outturn is estimated at 95 per cent of the normal. Harvesting is not generally undertaken before the end of this month.

Bengal.—The total area is now estimated at 115,000 acres as against 111,000 acres reported in the second forecast. The prolonged drought till the second week of January adversely affected the crop. Prospects have been slightly improved by the rainfall in the latter part of January and in February, but it was too late to produce a normal crop. Harvesting commenced in most places from the middle of March, and is expected to be completed by the end of this month. Threshing has commenced. The average outturn is estimated at 65 per cent of the normal, and the condition of the crop is, on the whole, poor.

Delhi.—The total area is now returned at 21,000 acres, as against 6,000 acres reported in the second forecast. The Deputy Commissioner states that the figures reported in the March forecast were underestimates. The condition of the irrigated crop is reported to be good, while that of the unirrigated crop is poor. Harvesting has commenced in places from the beginning of this month.

Ajmer-Merwara.—No change has been reported in the estimate of area sown. There has been no

damage to crops. Harvesting has commenced in places, and will be completed by the first week of May. The average yield is estimated at 80 per cent of the normal.

Wheat in Foreign Countries.—From the latest information published by the International Institute of Agriculture, Rome, it appears that the estimates for the 1918-19 crop in the Argentine are 16,961,000 acres and 4,925,000 tons, which are 5 per cent and 16 per cent, respectively, below the final figures for 1917-18. In Australia the estimates for 1918-19 are 8,645,000 acres and 2,161,000 tons, which are 11 per cent and 30 per cent, respectively, below the final estimates for 1917-18. The estimates of the 1918 crop in the principal countries of the Northern Hemisphere, as compared with the final figures for 1917, are shown below :—

	Area (acres)		Yield (tons)	
	1916	1917	1916	1917
United States of America	59,065,000	45,070,000	24,514,000	17,018,000
Canada	17,346,000	14,795,000	5,632,000	6,248,000
France	11,923,000	10,393,000	*	3,433,000
Italy †	10,794,000	10,433,000	4,714,000	3,675,000
Spain	10,224,000	10,336,000	3,637,000	3,514,000
Algeria	8,183,000	8,230,000	*	775,000
United Kingdom	3,773,000	3,168,000	3,607,000	1,710,000

* Not available.

† Excluding occupied territory.

G. FINDLAY SHIRRAS,
Director of Statistics.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 19, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

• PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 18th March 1919.

On and after 29th March and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Simla. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Simla and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 p.m. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*.

J. P. HEWETT,
Secretary to the Government of India."

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Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,
Publisher, *Gazette of India*.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 19th April 1919.

CORRIGENDUM.

The following entry which appeared in the notification published by this office in Part II of the *Gazette of India*, dated the 5th January 1918, under the heading "Cessation of Exclusive Privileges" is hereby cancelled :—

1913-1191 (Reuse & anr.)

APPLICATIONS FOR PATENTS UNDER SECTION 8.

April 8.

4347. T. P. Dave. *An improved process for extracting and purifying castor oil.*
4348. D. H. Stokes. *Improvements in refrigerating apparatus.*

April 9.

4349. S. S. Sarma. *Cooker.*

April 11.

4350. W. E. Wood. *Automatic belt trap.*

April 12.

4351. J. C. Swan. *Method of excluding water from drilled wells for oil.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications referred to below, may, at any time within three months of the date of this *Gazette of India*, give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

3471. Nobel's Explosives Co., Ltd. *Improvements in explosives.*
3482. G. Constantinesco and W. Haddon. *An improved method of and means for feeding liquid ware transmission lines.*
3510. T. Harvey. *Improvements in detectors for wireless telegraphy, and other purposes.*
3545. General Electric Co. *Improvements in and relating to metals and their manufacture.*
3575. H. C. Greenwood. *Improvements in the synthetic production of ammonia.*
3576. H. C. Greenwood. *Improvements in the synthetic production of ammonia.*
3577. H. C. Greenwood. *Improvements in the synthetic production of ammonia.*
3578. H. C. Greenwood. *Improved method of and apparatus for mixing compressed gases in definite proportions.*
3602. G. Marconi. *Improvements in electric accumulators.*
3663. W. M. Wallace, T. Marshall, A. Brown and Bertrams, Ltd. *Improvements in and relating to the removing of esparto or the like from stationary digesters, used in papermaking and the like.*
3765. The British American Tobacco Co., Ltd. *Improvements in apparatus for making cases, or containers, for cigarettes, or other articles.*
3845. Baltiska Kullager Aktiebolaget. *Ball holders for ball bearings and method for manufacturing the same.*
4241. H. Blaker. *Gun or rifle sight.*
4266. F. B. Shroff. *An improved process for the preparation of barium chloride and other chlorides of the alkaline earth metals, sulphur and magnesium oxide.*
4291. J. W. Finney. *Improvements in reciprocating pumps.*
4292. N. P. Roe. *Combined railway point handle, or key, lock and detector.*
4295. A. B. C. Coupler Ltd. *Improvements connected with couplings for railway and like vehicles.*
4296. Marconi's Wireless Telegraph Co. Ltd. *Improvements in reflectors for use in wireless telegraphy and telephony.*

4297. Marconi's Wireless Telegraph Co. Ltd. *Improvements in receivers for wireless signals.*
4298. Marconi's Wireless Telegraph Co. Ltd. *Improvements in wireless telegraph transmitters.*
4299. General Electric Co. *Improvements in and relating to recording apparatus.*
4300. C. S. Wakefield. *Improvements in temporary or portable structures or buildings.*
4302. I. Dumail. *Improved automatic shuttle spool-changing apparatus for looms.*
4305. A. W. C. Schellff. *Improvements relating to reinforced concrete piles.*
4306. E. Hodges. *Improvements relating to the repair of the axles of motor vehicles.*
4307. Alphero Engines Ltd. *Improvements in or relating to internal-combustion engines.*
4308. A. R. Khan. *Renewable release valve body for vacuum brake gears.*
4309. H. F. S. Butt-Gow. *Improvements in or relating to wire fencing.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

3276. D. B. Jones. *Electrical distilling apparatus.*
3526. J. L. A. Borel and (Mrs.) E. Grange. *Improvements in or relating to machines for inserting the retaining springs in the cap like members of press buttons or the like.*
4109. C. T. Thorsell and H. L. R. Lunden. *Process for the production of nitrates by means of bacteria.*
4116. D. J. Smith. *Improvements in or connected with cooling, cleansing and filtering devices for gas.*
4118. R. W. Mumford. *Decolorizing and purifying agents and methods of making the same.*
4122. A. E. Harms and M. W. Moller. *Machines for grinding the blades of safety razors.*
4126. A. W. Wall. *Improvements in the casings of internal-combustion engines.*
4127. A. W. Wall. *Improvements in or relating to engine pistons and connecting rods.*
4128. A. W. Wall. *Improvements in or relating to the cranks or crankshafts of internal combustion engines.*

SEALING FEES DUE UNDER SECTION 10.

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- | | |
|----------------------------|--|
| 3448. Mylchreest. | 4070. Doane-Butcher. |
| 3688. Turner and Leighton. | 4071. Melhuish. |
| 4062. Box. | 4072. Luard. |
| 4063. Cecil. | 4073. St. Stephens and Climax Rock Drill & Engineering Works, Ltd. |
| 4068. Banerjee. | |

PATENTS SEALED.

- | | |
|---|-------------------------|
| 2989. Dutt and Dutt. | 3337. Peerbhoy. |
| 3335. Wilson. | 3933. Raye. |
| 3336. Marconi's Wireless Telegraph Co. Ltd. | 4031. Beldam and Ryall. |

RENEWAL FEES PAID.

- 346 of 1906. Lock. (To 10 April 1920.)
 584 of 1906. McDonald. (To 8 April 1920.)
 88 of 1910. Notcutt. (To 31 March 1920.)
 110 of 1910. Notcutt. (To 7 April 1920.)
 568 of 1910. Leeds Forge Co. Ltd. and anr. (To 11 April 1920.)
 370 of 1911. Minerals Separation Ltd. (To 28 May 1920.)
 391 of 1911. Minerals Separation Ltd. (To 28 May 1920.)
 752 of 1911. Curtis and anr. (To 8 June 1920.)
 755 of 1911. Curtis and anr. (To 8 June 1920.)
 174 of 1912. Paterson. (To 9 April 1920.)
 175 of 1912. Leeds Forge Co. Ltd. and anr. (To 9 April 1920.)
 1191 of 1913. Reuse and anr. (To 15 September 1919.)
 1546 of 1914. Rogers. (To 25 March 1920.)

- 1583 of 1914. Haywood & others. (To 9 April 1920.)
 1587 of 1914. Ridley. (To 14 April 1920.)
 1712 of 1914. Dunlop Rubber Co. Ltd. (To 15 June 1920.)
 1799 of 1914. West Disinfecting Co. (To 29 July 1920.)
 2094 of 1915. Robinson. (To 12 April 1920.)
 2138 of 1915. Minerals Separation Ltd. (To 12 May 1920.)
 2149 of 1915. Marshall. (To 22 May 1920.)
 2158 of 1915. Dunlop Rubber Co. Ltd. (To 31 May 1920.)

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The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1905.

192. (Rosenberg and aur.)

1910.

608. (Prein.)

1911.

322. (Goyder and ors.)

1913.

689. (J. Stone & Co. Ltd.)

1915.

1976. (Smith.) 1979. (Gales and aur.) 1982. (Aylwin.) 1986. (Rutnagur.)

DESIGNS ENTERED ON THE REGISTER.

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Class 13. No. 8450 to 8505. The Calico Printers' Association, Ltd., St. James's Buildings, Oxford Street, Manchester, England, March 31.

Class 15. Nos. 8506 to 8512. The Calico Printers' Association, Ltd., St. James's Buildings, Oxford Street, Manchester, England, March 31.

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The 3rd April 1919.

Secretary and Member, Board of Examiners.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
 { Sundays and Holidays, from 2 P.M. to 5 P.M.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

J. A. CHAPMAN,
Librarian.

SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE, CINCHONA FEBRIFUGE, RESIDUAL ALKALOID AND QUINOIDINE.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona Alkaloids. QUININE can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bond fide* public purposes. It is never sold to private persons or firms. CINCHONA FEBRIFUGE both in powder and 3½ grain tablet forms and CINCHONIDINE can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. QUINOIDINE or *pure Amorphous Alkaloid* and *Residual Alkaloid* or *Amorphous Cinchona Alkaloid*, which contains about 40 per cent. of *Pure Amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system, and are obtainable from the SUPERINTENDENT, JUVENILE JAIL, ALIPORE.

The rates for these drugs from 1st April 1918 are as follows:—

SULPHATE OF QUININE.

For quantities 60 lbs. and above in one delivery	Rs. 28 per lb
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	" 29 "
For any quantity less than 6 lbs.	" 30 "

SULPHATE OF CINCHONIDINE.

For quantities of not less than 6 lbs. in one delivery	Rs. 11 per lb
For any quantity less than 6 lbs.	" 12 "

(Only small quantities available when in stock.)

CINCHONA FEBRIFUGE.

For quantities of not less than 6 lbs. in one delivery	Rs. 5 per lb
For quantities less than 6 lbs.	" 6 "

CINCHONA FEBRIFUGE TABLETS.

For quantities of not less than 6 lbs. in one delivery	Rs. 6 per lb
For any quantity less than 6 lbs.	" 7 "

QUINOIDINE in non Tablet form (when in stock) and Residual Alkaloids.

QUINOIDINE TABLETS.

For quantities of not less than 6 lbs. in one delivery	Rs. 6 per lb
For quantities less than 6 lbs. in one delivery (when in stock)	" 7 "

Quinine is available in 1-oz., ½-lb., ¼-lb., 1-lb. and 4-lb. tins.

Cinchonidine is available in ½-lb., ¼-lb. and 1-lb. tin.

Cinchona Febrituge is available in ½-lb., ¼-lb. and 1-lb. tin.

Residual Alkaloid is available in 1-lb., 5-lb. and 10-lb. tins.

Quinoidine is available in 1-lb. tin.

Quinoidine Tablets are available in 1-lb. tin.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V. P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail Steamer or by Post. A scale of Postage is given below:—

[For ½ and ½ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

	Rs. A. P.
Quinoidine tab: 1 lb. Wgt. 8 lbs. Postage	0 10 0
Quinoidine tab: 2 lb. Wgt. 8 lbs. Postage	1 0 0
Quinoidine tab: 3 lbs. Wgt. 9 lbs. Postage	1 8 0

N.B.—Postage stamps are not accepted as revenue.

**STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD
FROM 1ST TO 7TH APRIL 1919.**

(In Lakhs of Standard Tolas.)

NAME OF MINTS.	COINAGE OF BRITISH INDIA GOVERNMENT COINS.			COINAGE OF BULLION AND COIN.			SUBSIDIARY COINAGE FOR THE STRAITS SETTLEMENTS GOVERNMENT.				
	COINAGE.			BALANCE OF BULLION AND COIN.							
	Withdrawn and uncurrent Native State coins from Treasuries, etc.	New rupees and small silver coins delivered to Treasuries or Currency Department.	Total.	New coin ready for delivery.	Currency Bullion.	Other Government Bullion.	With- drawn and uncurrent coins.	Receipt of Bullion for Dollar coinage.	Total.	Dollars Closing balance of Bullion for subsidiary coinage.	Receipt of Bullion paid over.
Calcutta	23	... ... ...	23	... ... ...	... (d) 1.5	3	1	119	...	...	...
Bombay	72	... ... ...	72	3 ... 3	8 ... 3	5 ... 5	77	...	...	128	...

(a) Exclusive of 927 of purchased silver brought on the Mint premises but not yet received.
(b) Exclusive of 526 of purchased silver brought on the Mint premises but not yet received.

His Majesty's Mint : }
Calcutta, the 10th April 1919. }

A. McCORMICK, Lt.-Col., R.E.,
Master of the Mint.

**CENTRAL INDIA ADMINISTRATION.
PUBLIC WORKS DEPARTMENT.**

NOTIFICATION.

Indore, the 12th April 1919.

No. 1381.—Mr. N. R. Verma, temporary Engineer, took over charge of the Indore Division, from Mr. A. W. Webb, Assistant Engineer, on the forenoon of the 7th April 1919.

H. B. LEAROYD,
Secretary in the P. W. D., Central India.

AJMER-MERWARA.

Catalogue of Books printed and published in Ajmer-Merwara and registered under Act XXV of 1867, during the quarter which ended on the 31st March 1919.

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication date given on the title page with the name of era, where other than Christian era. Date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.		REMARKS.
			3	4	
1			2	3	
1	PRACHIN LIPIMALA in Hindi by Rai B. P. Gaurishanker Hira Chand Ojha. The Palaeography of India published by the Author on 1st February 1919. 200 pages. Super Royal quarto. 2nd Edition.	Scottish Mission Industries Co., Ltd., Ajmer.		1,000	
2	ELEMENTARY ANATOMY AND PHYSIOLOGY in Roman by Miss E. M. Faner. Lady Hardinge Hospital, Dholpur. Elementary Anatomy and Physiology published by Author at Dholpur on 1st January 1919. 79 pages. Demy Octavo. 1st Edition.	Do.		500	
3	Jain Conference Office 9th Annual Report in Hindi by Lala Gokalchand Johri, Honorary Secretary, S. S. Jain Conference Office, Delhi. Annual Report published by the Honorary Secretary on 27th February 1919. 20 pages. Demy Octavo. 1st Edition.	S. S. Jain Printing Press, Ajmer.		100	
4	KARYA VAHI SHRIMATI PAROP KARINI SABHA in Hindi by M. Har Bilas Sardar. B. A., Secretary. Proceedings of the Sabha, published by the Secretary, on 7th March 1919. 12 pages. Royal Octavo. 1st Edition.	Vedic Press, Ajmer.		100	
5	SEWA SAMITI KI CHATURTH REPORT in Hindi by Kanwar Chandkaran Sarda, B.A., LL.B. 4th Report of the Sewa Samiti, published by the Author on 5th March 1919. 44 pages. Royal Octavo. 1st Edition.	Do.		1,000	
6	SANKSHIPTA VIVARAN in Hindi by Pandit Vishembher Dayal B.A., Secretary, Arya Putre Pathshala. Yearly Report of the School. Published by the Secretary on 4th March 1919. 12 pages. Demy Octavo. 1st Edition.	Do.		250	

AJMER-MERWARA.

Catalogue of Books printed and published in Ajmer-Merwara and registered under Act XXV of 1867, during the quarter which ended on the 31st December 1918.

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of era, where other than Christian era, date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.	REMARKS.
1	2	3	4	5
1	SAMVEDA SANHITA in Sanskrit by late Rishis printed and published by the Vedic Press, Ajmer, on 23rd September 1918. 134 sheets. Royal Octavo. 3rd Edition.	Vedic Press, Ajmer.	1,000	
2	NIGHANTOO in Sanskrit by late Swami Daya Nand Saraswati . Dictionary of the Vedic words, published by Vedic Pustakalaya, Ajmer, on 5th September 1918. 70 pages. Royal Octavo. 4th Edition.	Do.	1,000	
3	SATYARTHA PRAKASH in Sanskrit and Hindi by late Swami Daya Nand Saraswati . Religions, published by Vedic Pustakalaya, Ajmer, on 26th September 1918. Royal Octavo. 648 pages. 13th Edition.	Do.	1,000	
4	NIYAM AUR UDDESHYA in Hindi by Secretary, Deshastha Tailanga Bhattacharya, Bikaner. Rules and Regulations of the Sabha, published by the Secretary at Bikaner, on 2nd September 1918. 16 sheets. Royal 12 pages. 1st Edition.	Do.	1,000	
5	BHASHA BHOOJ PRABANDHA in Hindi by P. Shiva Dutt Kavya Tirtha . Extra Reading book published by the Author at Ajmer on 10th September 1918. Pages 160. Royal 16 pages. 2nd Edition.	Do.	1,500	
6	BAHAMI BHOOT in Hindi by P. Mata Din of Beawar. Novel, published by the Author on 2nd February 1918. 24 pages. Double foolscap. 1st Edition.	Jain Sudharak Press, Ajmer.	1,000	
7	SURABHI SATKAR PRADIP in Hindi by Master Behari Lal Agarwal Ajmer. Songs in praise of cows, published by the Author at Ajmer on 22nd May 1918. 32 pages. Double foolscap. 1st Edition.	Do.	1,000	
8	KHETIKE MUHOORTA WA-KAHAWATEN in Hindi by Pandit Shiva Prasad Tripathi of Beawar. Agriculture, published by the Author on 7th August 1918. 24 pages. Double foolscap. 1st Edition.	Do.	1,000	
9	SANDESH . A list of Ayurvedic Medicines in Hindi by Kalyan Singh Vaidya . Names of medicines, published by Author at Ajmer on 11th June 1918. 108 leaves. Demy 12 pages. 1st Edition.	Do.	1,000	
10	RULES FOR THE SANATAN DHARMA SEWA SANGH in English by Chitar Mal Dani . Rules and Regulations, published by Author on 12th July 1918. 12 pages. 1st Edition.	Do.	250	
11	SHEI REMAYAN MANDAL AJMER-KI-VARSHIK REPORT in Hindi by Girdhar Lal Daya Ram , Secretary. Annual Report, published by the Secretary on 27th May 1918. 12 pages. Demy. 1st Edition.	Do.	500	

Catalogue of Books printed and published in Ajmer-Merwara and registered under Act XXV of 1867, during the quarter which ended on the 31st December 1918—*contd.*

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of era, where other than the Christian era, date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies	REMARKS.
1	2	3	4	5
12	KETI KISANI , 1st Part, in Hindi, by P. Shiv Prasad Tripathi, of Beawar. Agriculture. Published by the Author on the 1st September 1918. 82 pages. Demy. 1st Edition.	Jain Sudharak Press, Ajmer.	600	
13	BHAGWAT GITA , 3rd Part, in Hindi and Sanskrit, by P. Ramchandra Narayan, Paurani, Ajmer. Religious. Published by the Author on 1st March 1918. 78 pages. Demy. 1st Edition.	Do.	500	
14	PUNYA PRABHAVA , in Hindi, by Vadi Lal Sukh Lal, Ajmer. Novel. Published by the Author on 31st October 1918. 76 pages. Royal Svo. 1st Edition.	Do.	1,000	
15	SITA GAUSHALA , in Hindi, by Ram Charan Agerwal, Ajmer. Annual report of the Gaushala. Published by Ram Charan on 27th May 1918. 18 pages. Demy. 1st Edition.	Do.	500	
16	SHIKSHA DARPARAN , in Hindi, by Paramhansa Ishwara Nand Giri. Moral instructions. Published by Ram Dasji of Bikaner on 1st June 1918. Demy. 8 pages.	Do.	500	
17	SATYARTHA PRAKASHINI , in Hindi, by Inderchand Jain. Religious poems. Published by Inderchand on 27th May 1918. Demy. 16 pages. 1st Edition.	Do.	500	
18	PANCHAN VISALNAGARA NAGER PARISHAD , in Hindi, by Girdhar Lal Daya Ram. Annual Report Published by Girdhar Lal on 1st October 1918. 86 pages Royal Svo. 1st Edition.	Do.	300	
19	EXHAUSTIVE NOTES ON MACMILLAN'S NEW SENIOR CLASS READER , in English, by Manmali Bhramhavar and Madho Prasad Gupta, of Nasirabad. Notes published by Dr. D. G. Sanghani Manmali and Madho Prasad at Ajmer on 20th November 1918. Demy. 110 pages. 1st Edition.	Do.	500	

S. B. A. PATTERSON, Lt.-Col.,
Commissioner, Ajmer-Merwara.

THOMASON COLLEGE ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
5. Tracers.
6. Men trained in—

- (a) Photo-Mechanical and Lithographic Work.
- (b) Workshops (both Electrical and Mechanical sides).

W. G. WOOD,
Principal, Thomason College, Roorkee.

CURRENCY NOTE.

The following Currency Note of the Cawnpore Circle is stated to have been destroyed, and payment of its value has been claimed by the person whose name is placed against the number. Any other person claiming a right to it is warned to communicate at once with the undersigned.

NOTE WHOLLY DESTROYED.

Register No.	Number of Notes.	Value.	Name of claimant.
H-204 of 18-19	DB 97759 30	5	L. Lachhmi Narain, Copy writer, Ram Narain Press, Muttra.

PAPER CURRENCY DEPARTMENT :)

Cawnpore, the 19th April 1919.)

J. W. KELLY,

Currency Officer.

BANK OF BENGAL.**NOTICE.**

Calcutta, the 14th April 1919.

The Directors have made the following change in the Bank's European Establishment:

Mr. L. R. W. Mackenzie to act as Agent at Park Street Branch, as from 11th April 1919, *vice* Mr. F. R. Powell transferred.

By order of the Directors,

N. H. MATHESON,
Offl. Secretary & Treasurer.**ZOOLOGICAL SURVEY OF INDIA.****NOTIFICATION.**

Calcutta, the 15th April 1919.

Mr. S. W. Kemp, B.A., Superintendent, Zoological Survey of India, is granted six months privilege leave combined with six months study leave and three months furlough without medical certificate with effect from the 15th May 1919 or such subsequent date as he may avail himself of the same.


J. ANNANDALE.
 for Director, Zoological Survey of India
MILITARY ACCOUNTS DEPARTMENT.**NOTIFICATION.**

Simla, the 9th April 1919.

No. 8592-G.—Rao Sahib D. G. Jeste, Deputy Examiner, 2nd grade, temporary, in the office of the Controller of Military Accounts, 4th (Quetta) Division, is granted privilege leave for two months, with effect from the 1st April 1919.

B. W. MARLOW, Colonel,
 Military Accountant General.

REPORTS OF DESERTIONS.

Joined British Remount Training Depôt, Bangalore, on the 17th April 1918 from 1103rd Battery, R. F. A., Trimulgherry, and deserted on the 15th March 1919 at Roll call at 9-0 P.M.

Number, Rank, and Name—21044, Indian Driver, Bismalla Khan.	Enrolled at Secunderabad on 28th August 1917. Height—5 feet 4½ inches. Chest Measurement—31 inches. Age on enrolment—23 years. Identification marks on body—One linear scar 1½ inch long across the thigh 4" above the knee. Slightly pock marked. One mole 1" to left of left nipple.
Father's Name—Abdulla Khan.	
Former occupation—Cooly.	
Caste—Mahomedan.	
Village—Choodi Bazaar, Thana Choodi Bazaar, District Hyderabad.	

Joined British Remount Training Depôt, Bangalore, on the 30th July 1917 from 1094th Battery, R. F. A., Lucknow, and deserted from 6 A.M. on the 16th March 1919.

Number, Rank, and Name—13511, Indian Driver, Razak.	District—Hardoi. Enrolled at Lucknow on the 15th February 1917. Age on enlistment—20 years. Height—5 feet 5 inches. Chest Measurement—30—38 inches. Identification marks on body—Mole 2½" above navel.
Father's Name—Mahomed Ali.	
Caste—Sikh Mahomedan.	
Village—Kesripur.	
Thana—Atrouli.	
Tehsil—Sandila.	

Joined British Remount Training Depôt, Bangalore, on the 28th March 1918, from 1103rd Battery, R. F. A., Trimulgherry, and deserted on 29th March 1919, at Roll call at 9-0 P.M.

Number, Rank, and Name—21039, Indian Driver, Mahomed Jaffar.	Age on enlistment—22 years. Height—5 feet 1½ inches. Chest Measurement—32 inches. Identification marks on body—A round scar on the centre of forehead. Three scars near each other on the left salt.
Father's Name—Mahomed Macolana.	
Caste—Mahomedan (Deccani).	
Village—Lalladarwaza, Thana Lalladarwaza, District Hyderabad.	
Date of enrolment—22nd August 1917 at Secunderabad.	

P. B. HUDSON, Capt. & Adj't.,
for Commandant, British Remount Training Depôt,
Bangalore.

ORDERS BY THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 8th April 1919.

No. 1628.—Captain A. A. F. C. Hutton Dawson, Assistant Commandant, Mewar Bhil Corps, is granted furlough for one year with effect from such date as he may avail himself thereof.

By order,

A. D. MACPHERSON, Lt.-Col.,
First Assistant to the Agent to the Governor-General,
Rajputana.

ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATIONS.

Abu, the 8th April 1919.

No. 466-A-1-II.—In accordance with the provisions of section 25 of the Ajmer Municipalities Regulation V of 1886, the Hon'ble the Chief Commissioner is pleased to notify the appointment of Mr. S. F. Madden, Vice-Principal of the Mayo College, Ajmer, as a nominated member of the Ajmer Municipal Committee with effect from the 7th April 1919, vice Mr. R. G. Robson resigned.

The 11th April 1919.

No. 488—65.—Under section 25 of the Negotiable Instruments Act, XXVI of 1881, the Hon'ble the Chief Commissioner is pleased to declare the 3rd June 1919 to be a public holiday on account of the birthday of His Imperial Majesty the King-Emperor of India.

By order,

A. D. MACPHERSON, Lt.-Col.

First Assistant to the Governor-General's Agent, Rajputana,
and Chief Commissioner, Ajmer-Merwara.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 9th April 1919.

No. 765.—Lieutenant G. A. Swift, Reserve Officer, Zhob Militia, was granted War Leave for sixty days, with effect from 17th March 1919 under Army Orders Special, dated the 10th March 1917, and 1148, dated the 15th October 1917.

By order,

G. HARRIS, Major,

First Assistant.

Quetta, the 11th April 1919

No. 796.—The following candidates are declared to have passed the prescribed tests in Pashtu by the Higher Standard at an examination held at Quetta on the 7th and 8th April 1919:—

- Captain G. E. Hawkes, M.C., 1-129th Baluchis.
- Major C. E. U. Bremner, 2-19th Punjabis.
- Major A. F. Babonau, I.M.S.
- 2nd-Lieutenant C. E. J. Reynolds, 33rd Divisional Signal Company.
- Lieutenant F. E. C. Hughes, 1-4th Gurkha Rifles.
- Assistant Surgeon S. G. Jackson, I.S.M.D.

By order, etc.,

A. M. COHEN, Major.

for First Assistant.

THE REVENUE COMMISSIONER IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 12th April 1919.

No. 1728.—In exercise of the powers vested in him by rule 24 of the rules promulgated with Notification No. 196-R., dated the 27th January 1911, by the Hon'ble the Agent to the Governor-General and Chief Commissioner in Baluchistan, the Revenue Commissioner directs that the following shall be substituted for the maximum rates, notified in his Notification No. 902, dated the 4th March 1919, per half dram of country spirit sold by the retail vendors in the distillery area:—

- I. Quetta Town and other areas except the Nasirabad and Railway Sub-division.

10° UNDERPROOF.		20° UNDERPROOF.		
Plain.	Flavoured.	Plain.	Flavoured.	
Per $\frac{1}{2}$ dram	0-1-9	0-2-0	0-1-9	0-1-9

- II. Nasirabad and Railway Sub-division.

Per $\frac{1}{2}$ dram	0-1-6	0-1-8	0-1-6	0-1-6
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F. W. JOHNSTON,

Revenue Commissioner in Baluchistan.

PUBLIC WORKS DEPARTMENT, DELHI.

NOTIFICATIONS.

Delhi, the 11th April 1919.

Transfer and taking over charge.

No. 2491—54-E.B.—Mr. T. Harvey, Executive Engineer, is transferred from the I Project Division, which he left on the afternoon of the 2nd April 1919, to the Chief Engineer's Office, which he joined at the same time.

Mr. T. Harvey took over charge of the office of the Sanitary Engineer on the afternoon of the 2nd April 1919, from Mr. H. E. Parker, who proceeded on leave.

No. 2493—54-E.B.—Mr. G. W. M. Ball, Executive Engineer, is transferred from the IV Project Division, which he left on the forenoon of the 2nd April 1919, to the I Project Division, Delhi, which he joined at the same time.

Mr. Ball took over executive charge of the I Project Division on the afternoon of the 2nd April 1919, from Mr. T. Harvey, Executive Engineer.

No. 2495—54-E.B.—Mr. T. S. Malik, Executive Engineer, is transferred from the Provincial Division, 2nd Circle, which he left on the afternoon of the 1st April 1919, to the IV Project Division, Delhi, which he joined on the forenoon of the 2nd April 1919.

Mr. Malik took over executive charge of the IV Project Division on the forenoon of the 2nd April 1919, from Mr. G. W. M. Ball, Executive Engineer.

No. 2498—54-E.B.—Mr. A. Croad, Executive Engineer, is transferred from the 2nd Circle, Delhi, which he left on the afternoon of the 1st April 1919, to the Provincial Division, 2nd Circle, Delhi, which he joined at the same time.

Mr. Croad took over executive charge of the Provincial Division on the afternoon of the 1st April 1919, from Mr. T. S. Malik, Executive Engineer.

The 12th April 1919.

Leave.

No. 2540—54-E.B.—Mr. H. E. Parker, Sanitary Engineer, Delhi, is granted privilege leave for eleven days under Articles 246 and 260 of the Civil Service Regulations, with effect from the 28th June 1917.

Notification No. 622-E., dated the 26th May 1917, is hereby cancelled.

No. 2542—54-E.B.—Mr. H. E. Parker, Sanitary Engineer, Delhi, is granted ordinary privilege leave for 3 months, under Article 260 of the Civil Service Regulations and special privilege leave for 2 months and 29 days, in continuation thereof, under Government of India, Finance Department, No. 168-C S. R., dated the 24th February 1919, or 5 months and 29 days in all, with effect from the forenoon of the 3rd April 1919.

Notification No. 1612—54-E.B. of 1919, dated the 12th March 1919, is hereby cancelled.

A. M. ROUSE,

Secretary, P. W. D.

IN THE HIGH COURT OF BOMBAY. In Insolvency.

No. 491 of 1912.

Dated the 1st April 1919.

Re Kanayalal Jainarayen and Kishanprasad Jainarayen, until lately trading in Partnership with Govindprasad Jainarayen at Mombadevi without the Fort of Bombay as Commission Agents under the name and Style of Tarachand Sitaram and at Muttra under the name and Style of Jainarayen Kanailal; adjudged Insolvents.

Notice is hereby given that the order of adjudication made herein on the 28th day of August 1912, against the said Insolvents has been this day annulled.

K. A. BHOJWANI,

Ag. Chief Clerk.

IN THE HIGH COURT OF BOMBAY.

Notice is hereby given that the petitions of the several persons hereinunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909) :—

No.	Name	Deacnisation.	Address in Bombay.	Description	Date of Presentation of Petitions			Date of Adjudication.		
					Day.	Month.	Year.	Day.	Month.	Year.
186—1919	Pecha Sawa Coombiar, Sawa Coombiar and Sawa Coombiar.	Hindu	Dharavi	Lately during partnership business as petty dealers in bricks and now unemployed.	10th	April	1919	10th	April	1919.
187—1919	Khengar Jiwant Sha	"	Jambli Molla	Broker in silver	"	"	"	"	"	"
188—1919	Mahomed Jeffer Hassanmiya Mistry.	Mahomedian	Dongri Bazar	Vitter in H. M.'s Mint	11th	"	"	11th	"	"
189—1919	Abdul Kader Mahomed Hussein Huskr.	"	Kazi Molla, Nal Bazar	Formerly petty dealer in boots and shoes and now unemployed.	12th	"	"	12th	"	"
190—1919	Mohamal Bhakhand Sha	Hindu	Tumba Kanta	Lately speculator in sovereigns, etc., and now servant in the employ of Jetharam Nathuram.	"	"	"	14th	"	"
191—1919	William George Bearcroft	European	Sankli Street, Byculla	Driver in the G. I. P. Railway, Port	"	"	"	"	"	"
192—1919	Khandoo Narayan Gawtar	Hindu	Magaron 1st Street, No. 32.	Carpenter Carpenter	"	"	"	"	"	"

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents do rest in the Official Assignee of this Honourable Court, have been duly made.

Owner Clerk's Office, High Court,
Bombay, this 14th day of April 1919.

K. A. BHOJWANI,
Asst. Chief Clerk.

IN THE CHIEF COURT OF LOWER BURMA.**Insolvency Jurisdiction.****CASE No. 42 of 1919.**

Rangoon, the 3rd April 1919.

In the matter of Maung Ba, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Ba, Clerk of No. 60, 13th Street, Rangoon, on the 28th day of March 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 2nd day of April 1919 against the said Maung Ba.

CASE No. 43 of 1919.

Rangoon, the 5th April 1919.

In the matter of M. Timothy, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by M. Timothy, Clerk, residing at No. 16, Judah Ezekiel Street, Rangoon, on the 3rd day of April 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said M. Timothy.

CASE No. 44 of 1919.

Rangoon, the 5th April 1919.

In the matter of L. T. Solomon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by L. T. Solomon, Clerk, residing at No. 14, Lewis Street, Rangoon, on the 3rd day of April 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said L. T. Solomon.

CASE No. 45 of 1919.

Rangoon, the 7th April 1919.

In the matter of Ebrahim Malim Golam Rasool, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Ebrahim Malim Golam Rasool, Trader, No. 421, Surtee Bazar, residing at No. 65, 26th Street, Rangoon, on the 7th day of April 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Ebrahim Malim Golam Rasool.

CASE No. 46 of 1919.

Rangoon, the 10th April 1919.

In the matter of Mg. Pein, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Mg. Pein, Shoemaker, residing at No. 5, 8th Street, Rangoon, on the 8th day of April 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Mg. Pein.

CASE No. 47 of 1919.

Rangoon, the 10th April 1919.

In the matter of R. K. Shah, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by R. K. Shah, clerk, Burma Railways, Rangoon, of No. 155, Kandawgaya, Rangoon, on the 9th day of April 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said R. K. Shah.

MAUNG GYEE,

Offg. Registrar.

II C 2

IN THE COURT OF THE JUDGE, INSOLVENCY COURT, DELHI.

FORM No. 10.**FORM OF NOTICE UNDER SECTION 39(4).**

NOTICE TO PERSONS CLAIMING TO BE CREDITORS OF INTENTION TO DECLARE FINAL DIVIDEND.

Dated the 21st March 1919.

Insolvency Jurisdiction No. of 191 .

In the matter of Hari Shanker Shib Shanker, proprietors of Hazari Mal, Ganga Ram and Hari Shanker, Shib Shanker of Delhi.

Take notice that a final dividend is intended to be declared in the above matter, and that if you do not establish your claim to the satisfaction of the court on or before the 25th day of April 1919 or such later day as the court may fix, your claim will be expunged, and I shall proceed to make final dividend without regard to such claim.

Order Annulling Adjudication under Section 42.

Dated the 28th March 1919.

In the matter of the Insolvency of Ram Chand, son of Balla Mal, Caste Agarwal of Delhi, Insolvent.

On the application of Ram Chand, Insolvent named above and on reading the said application and hearing the creditors it is ordered that the order of adjudication, dated 10th December 1909 against the said Ram Chand be and the same is hereby annulled.

TOPAN RAM,

Judge, Insolvency Court, Delhi.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATIONS

The 1st April 1919.

No. 3.—Pandit Bhagirath Lal Jha, officiating Assistant Superintendent, Sambhar Lake Division, is granted privilege leave for one month with effect from the 12th March 1919.

The 2nd April 1919.

No. 5.—The following acting promotions and reversions of officers in the Northern India Salt Revenue Department are ordered during the month of February 1919.

Name.	From	To	Promotion or reversion.	With effect from
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1. In the vacancy caused by the absence, on military duty of Mr. A. V. Nash Superintendent, 3rd grade, from the 29th July 1918.

Mr. Ghulam Hussain, Khan Sahib.	Assistant Superintendent, 1st grade, sub <i>pro tem.</i>	Inspector on Rs. 125	Reversion	. 8th.
Mr. Kasim Hussain	Inspector on Rs. 125	Assistant Superintendent, 1st grade, <i>pro tem.</i>	Promotion sub <i>pro tem.</i>	. 8th.

2. In the vacancy caused by the absence on 5 months and 28 days combined leave of Mr. N. Daly, Superintendent, 4th grade, from the 11th August 1915 to 7th February 1919.

Mr. Sayed Mohammad	Superintendent, 4th grade	Assistant Superintendent, 1st grade, sub <i>pro tem.</i>	Reversion	. 1st.
Mr. Raj Narayan	Assistant Superintendent, 2nd grade.	Inspector on Rs. 125, sub <i>pro tem.</i>	Ditto	. 8th.

3. In the vacancy caused by the absence on one year's combined leave of Mr. E. D. Wilson, Superintendent, 1st grade, from the 18th October 1918.

Mr. Raja Lal	Assistant Superintendent, 2nd grade.	Inspector on Rs. 125, sub <i>pro tem.</i>	Reversion	. 8th.
Mr. Raj Narayan	Inspector on Rs. 125, sub <i>pro tem.</i>	Assistant Superintendent, 2nd grade.	Promotion	. 8th to 19th.
Mr. Gokal Chand Jha	Inspector on Rs. 60	Ditto.	Ditto	. 20th.

4. In the vacancy caused by the absence on privilege leave for one month and 7 days of Mr. C. S. Haygarth, Senior Assistant Commissioner (on Rs. 1,000) from the 28th January 1919.

Mr. Bhagirath Lal Jha	Superintendent, 4th grade	Assistant Superintendent, 1st grade, sub <i>pro tem.</i>	Reversion	. 1st.
Mr. Sayed Mohammad	Assistant Superintendent, 1st grade, sub <i>pro tem.</i>	Superintendent, 4th grade	Promotion	. 1st.

Name.	From	To	Promotion or reversion.	With effect from
5. In the vacancy in the 2nd grade of assistant superintendents due to retirement of Mr. C. H. Jeffery Orchard, late Senior Assistant Commissioner on Rs. 1,000 from the 16th January 1919.				
Mr. Kasim Hussain .	Assistant Superintendent 2nd grade, sub <i>pro tem.</i>	Inspector on Rs. 125 .	Reversion	8th.
Mr. Raja Lal .	Inspector on Rs. 125, sub <i>pro tem.</i>	Assistant Superintendent, 2nd grade.	Promotion sub <i>pro tem.</i>	8th to 10th.
Mr. Raj Narayan .	Ditto .	Ditto . . .	Ditto .	20th

The 4th April 1919.

No. 7.—Mr. J. Rollo, Superintendent, Warcha Mine, Salt Range Division, is granted privilege leave for one and a half months.
(47 P-19).

No. 9.—Mr. E. G. Winn, officiating Assistant Commissioner, Lower Division, Internal Branch, is granted privilege leave for two months.
(231 P-19).

J. C. FERGUSSON,

Offg. Commissioner, Northern India Salt Revenue.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 10th April 1919.

No. 2161-Education.—Under the provisions of section 242 (1)(e) of Act III of 1911, the Punjab Municipal Act, the Chief Commissioner is pleased to appoint Mr. A. M. Rouse, C.I.E., as President of the Notified Area Committee, Delhi, with effect from the 7th April 1919 forenoon *vice* Mr. H. T. Keeling, C. S. I., resigned.

No. 2165-C. & I.—In exercise of the powers conferred by section 4, sub-sections (4) and (5) of the Indian Factories Act, 1911 (XII of 1911), the Chief Commissioner is pleased to declare that the District Magistrate of Delhi as an Inspector of Factories shall exercise all powers of an Inspector under the Act, within the limits of the province of Delhi, and that he shall be the Inspector to whom the notices, etc., prescribed under the Act, shall be sent.

Notification No. 1729-C. & I., dated the 20th March 1919, is hereby cancelled.

No. 2166-C. & I.—In exercise of the powers conferred by section (4) of the Indian Factories Act, 1911 (XII of 1911), the Chief Commissioner is pleased to appoint the Additional District Magistrate, every Assistant Commissioner and the Chief Medical Officer, Delhi, to be *ex-officio* additional Inspectors of Factories for all the purposes of the Act within the limits of the province of Delhi.

Notification No. 1730-C. & I., dated the 20th March 1919 is hereby cancelled.

No. 2167-C. & I.—In exercise of the powers conferred by section 4, sub-section (4) of the Indian Factories Act, 1911 (XII of 1911), the Chief Commissioner is pleased to appoint the City Magistrate, Delhi, to be an Assistant Inspector of Factories, for all the purposes of the Act within the limits of the province of Delhi.

The 11th April 1919.

No. 2208-Home.—The following return of births and deaths at the undermentioned Municipal towns in the Province of Delhi for the week ending the 5th April 1919 is published for information:—

No.	Name of Municipal Towns.	Population of 1911.	Births.			Deaths.			Causes of Death.							Infants under one year of age.	Ratio of birth per 1,000 of population per annum.	Ratio of death per 1,000 of population per annum.		
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhoea.	Respiratory.	Injuries.	All other causes.	Malaria and other fevers.	Males.	Females.	Total.
Delhi . .	926,473	105	97	202	95	125	220	...	1	...	117	9	68	4	21	...	22	33	55	46·59 50·74
Notified Area	3,673	...	1	1	2	...	2	...	...	...	...	...	...	...	2	...	...	...	...	14·15 28·31
Total . .	929,146	105	98	203	97	125	222	...	1	...	117	9	68	4	23	...	22	33	55	46·06 50·37

The 11th April 1919.

No. 2214-Homc.—Under the provisions of section 12 of the Code of Criminal Procedure, 1898, Mr. C. B. Barry, I.C.S., Personal Assistant to the Chief Commissioner, Delhi, is appointed a magistrate of the 1st Class within the limits of the Delhi Province.

The 14th April 1919.

No. 2239-Edn.—Whereas the Municipal Committee of Delhi has applied to the Chief Commissioner under the provisions of section 58 of Act III of 1911 (Punjab Municipal Act) and whereas it appears to the Chief Commissioner that land is required for public purposes, namely making a school and the improvement of the locality, it is hereby declared that the undermentioned land is required for the said purposes.

This declaration is made under the provisions of section 8 of Act I of 1894, and under section 7 of the said Act the Collector of Delhi is hereby directed to take steps for the acquisition of the said plots of land.

SPECIFICATIONS.

Kuncha Roshanara Khurd.

Nos. 1 to 40.

No.	District.	Muniz.	Tahsil.	Area.	Boundaries.	Where the plan can be inspected.
1	Delhi	Delhi	Delhi	8,385 sq. yards	North.—Public Land. South.—Nazul Land (Bara). East.—Public Lane. West.—Public Lane.	Deputy Commissioner's Office, Delhi.

No. 41.

1	Delhi	Delhi	Delhi	497 sq. yards.	North.—Nazul Land. " Public Lane. South.—Sams Uddin and Mahbub's property. East.—Public Lane. West.—Government Garden.	Deputy Commissioner's Office, Delhi.
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No. 42.

1	Delhi	Delhi	Delhi	159 sq. yards.	North.—M. Abdul Razaq's property. South.—Inam's property. East.—Public Lane. West.—Government Garden.	Deputy Commissioner's Office, Delhi.
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No. 43.

1	Delhi	Delhi	Delhi	194 sq. yards.	North.—Property of Sams Uddin and Mahbub. South.—Property of Darogha Aziz Buksh. East.—Public Lane. West.—Government Garden.	Deputy Commissioner's Office, Delhi.
2	Delhi	Delhi	Delhi	310 sq. yards.	North.—Inam's property. South.—Public Lane. East.—Public Lane. West.—Government Garden.	

Basti Chamaran No. 44.

1	Delhi	Delhi	Delhi	2,025 sq. yards.	North.—Nazul Land (Bara). South.—Salag Ram's property. East.—Public Lane. West.—Baghichi Jaisi Wali.	Deputy Commissioner's Office, Delhi.
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No. 45.

1	Delhi	Delhi	Delhi	48 sq. yards	North.—Public Lane. South.—Public Lane. East.—Mithian's property. West.—Public Lane.	Deputy Commissioner's Office, Delhi.
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No. 46.

No.	District.	Mauza.	Tehsil.	Area.	Boundaries.	Where the plan can be inspected.
2.	Delhi .	Delhi .	Delhi .	22 sq. yards .	North.—Fazal's property. South.—Mitthan's property. East.—Chhanga Khati's property. West.—Public Lane.	

No. 47.

1	Delhi .	Delhi .	Delhi .	939 sq. yards .	North.—Parmeshri Das's property. South.—Public Lane. East.—Public Lane. West.—Public Lane.	Deputy Commissioner's Office, Delhi.
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No. 2248-Edn.—Whereas the Municipal Committee of Delhi has applied to the Chief Commissioner under the provisions of section 58 of Act III of 1911 (Punjab Municipal Act), and whereas it appears to the Chief Commissioner that the houses are required for a public purpose, namely constructing a building for the Lal Kuan Dispensary, it is hereby declared that the undermentioned houses are required for the said purpose.

This declaration is made under the provisions of section 6 of Act I of 1894 and under section 7 of the said act the Collector of Delhi is hereby directed to take steps for the acquisition of the said houses.

SPECIFICATION.

I. Property of Abid Husain. Houses Nos 1674 and 1686.

District.	Tehsil.	Mauza.	Area.	Boundaries.	Place where the plan may be seen.
Delhi .	Delhi .	Delhi .	350-67 square yards.	North.—Property of Sirajuddin South.—Property of Sajjad Husain. East.—Gali Qasim Jan . West.—Property of Mohd Siddiq Sirajuddin and Abid Husain.	Deputy Commissioner's Office, Delhi.

SPECIFICATION.

II. Property of Sajjad Husain. House No. 1727.

District.	Tehsil.		Area.	Boundaries.	Place where the plan may be seen.
Delhi .	Delhi .	Delhi .	over 6 square yards.	North.—Property of Abid Husain. South.—Property of Sakina Begum. East.—Gali Qasim Jan. West.—Property of Jalaluddin	Deputy Commissioner's Office, Delhi.

No. 2259-Home.—The Chief Commissioner is pleased to declare the 14th April 1919 as a public holiday within the meaning of section 25 of the Negotiable Instruments Act, XXVI of 1881, for public offices in the Province of Delhi.

C. A. BARRON,
Offg. Chief Commissioner, Delhi.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 15th April 1919.

LIABILITIES.			ASSETS.		
Rs.	A.	P.	Rs.	A.	P.
Capital paid up	2,00,00,000	0	Government Securities	5,79,05,757	0 0
Reserve Fund 1,89,00,000	0	0	Other authorized Investments	1,84,89,144	0 0
Transfer to Special Reserve Fund for Depreciation of Investments, ^{see below}	25,00,000	0 0	Loans on Government and other authorized Securities	9,89,01,000	5 6
	1,64,00,000	0 0	Accounts of Credit on Government and other authorized Securities	4,64,18,430	2 8
Reserve for Depreciation of Investments	25,00,000	0 0	Bills discounted and purchased	1,65,99,619	10 0
Public Deposits at Head Office 5,53,37,584 6 1	6,96,16,962	3 5	Balances with other Banks	84,00,518	11 1
Public Deposits at Branches 1,42,78,977 13 4			Bullion . . . . .		.....
Other Deposits at Head Office and Branches	23,84,69,910	7 10	Dead Stock	28,66,815	0 11
Bank Post Bills, etc.	15,51,051	11 5	Stamps	15,209	0 1
Sundries	26,59,003	10 3	Sundries	3,16,111	3 8
RUPEES	35,11,96,018	0 11	Cash and Currency Notes at Head Office 4,56,57,182 14 9	23,09,15,106	4 8
					11,12,80,011 12 3
			Cash and Currency Notes at Branches 6,56,23,728 13 6		
			RUPEES	35,11,96,018	0 11

* Includes Sevs. & $\frac{1}{4}$ Sevs., value Rs. 3,79,360 0 0

† Do. do. do. .. 5,29,095 0 0

Rs. 9,00,255 0 0

By the order of the Directors,

BANK OF BENGAL:
Calcutta, 17th April 1919.H. FISHER,
Chief Accountant,
Rate for Demand Loans 6 per cent.
Percentage 86 63.N. H. MATHESON,
Offg. Secretary & Treasurer.**POSTS AND TELEGRAPHS.**
INDO-EUROPEAN TELEGRAPH DEPARTMENT.**NOTIFICATIONS.**

Calcutta, the 11th April 1919.

No. 320.—General Order No. 109, dated 13th December 1918, issued by the Director-in-Chief—Doctor P. C. Woollatt, Medical Assistant Superintendent, is granted privilege leave for 23 days combined with furlough for 5 months and 7 days with effect from the 14th June 1918.

The above leave has been extended for 3 months and 30 days by His Majesty's Secretary of State for India, as advised in list dated 22nd January 1919.

No. 321.—Director, Persian Sections General Order No. 312 for October 1918—Mr. E. B. Newton, Assistant Superintendent, Class V, is granted privilege leave for 3 months combined with furlough for 9 months with effect from the 28th September 1918.

No. 322.—Director-in-Chief's General Order No. 14, dated 19th February 1919—Mr. T. F. Tebbutt, Engineer and Electrician is granted privilege leave for 3 months combined with furlough for 15 months with effect from the 17th January 1919.

E. H. BURKE,
Deputy Accountant-General, Telegraphs.

POSTS AND TELEGRAPHS.
(POST OFFICE.)

NOTIFICATIONS.

Simla, the 11th April 1919.

No. 82s-Ap.—Rai Sahib Tinkori Roy, Superintendent of post offices, 1st grade, Jessorah Division, is granted leave for 2 months and 15 days with effect from the 1st May 1919 or from any subsequent date on which he may avail himself of it.

Mr. Manindra Kumar Mukerjee, B.A., Clerk, office of the Deputy Postmaster-General, Dacca, is appointed to officiate as Superintendent of post offices, 5th grade and hold charge of the Jessorah Division during the absence on privilege leave of Rai Sahib Tinkori Roy or until further orders.

The 14th April 1919.

No. 95s-Ap.—Mr. J. J. Williams, Superintendent of post offices sub *pro tem.* in the 3rd grade and Personal Assistant to the Postmaster General, Bihar and Orissa, is granted privilege leave for one month with effect from the 2nd April 1919, or from any subsequent date on which he may avail himself of it.

Mr. Durga Prasanna Das Gupta, Clerk, Office of the Postmaster General, Bihar and Orissa, is appointed to officiate as Superintendent of post offices, 5th grade, during the absence on privilege leave of Mr. J. J. Williams or until further orders.

G. R. CLARKE,
 Director-General of Posts and Telegraphs.

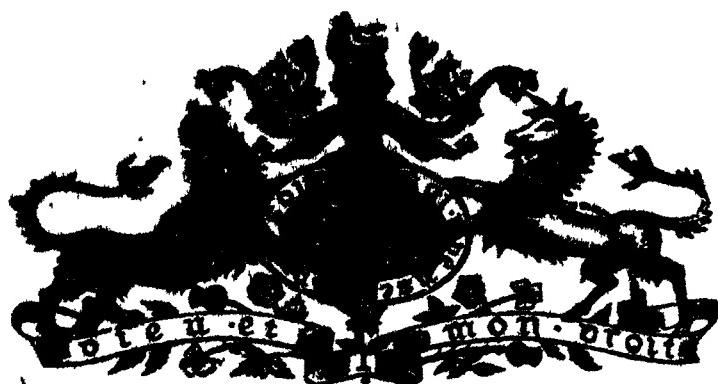
POSTS AND TELEGRAPHS.**(TELEGRAPH TRAFFIC.)****NOTIFICATION.**

Calcutta, the 16th April 1919.

No. 2797-T.—Reports of opening and closing of offices received during the period 10th April to 16th April 1919.

Name of Office.	Where situated.	Date.	REMARKS.
<i>Government Telegraph Offices.</i>			
Maungkan	Burma	11th March 1919	Opened.
Maungpin	Ditto	21st " " "	"
Tamanthi	Ditto	28th " " "	"
Trinulgherry Gough Barracks, Hyderabad State	Hyderabad State	1st January " " "	"

M. A. THOMPSON,
 Deputy Director-General, Telegraph Traffic.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 19, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

LOST.

The Allotment Letter No. ^{1197 C. P.}_{F.1} of the 5½ per cent. War Bonds of 1922 for Rs. 100, originally issued in the name of Dancesa, son of Bisambher Lodha of Chich Ryotwari, Talsil Harsud, District Nimar, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

A. K. SMITH,
Deputy Commissioner, Nimar.

KHANDWA,

The 18th February 1919.

LOST.

The Allotment Letter No. ^{1195 C. P.}_{F.1} of the 5½ per cent. War Bonds of 1922, for Rs. 100, originally issued in the name of Ganpat, son of Gopal Bania, Pama Khedi, Talsil Harsud, District Nimar, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

A. K. SMITH,
Deputy Commissioner, Nimar.

KHANDWA,

The 18th February 1919.

LOST.

The Allotment Letter No. ^{1151 C. P.}_{F. 1} of the 5½ per cent. War Bonds 1922 for Rs. 200, originally issued in the name of Gangaram, son of Kishanjee Malguzar, of Pamakhedi, Tahsil Harwad, District Nimar, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

A. K. SMITH,
Deputy Commissioner, Nimar.

KHANDWA,
The 18th February 1919.

STOLEN.

The Government Promissory Note No. 031127 of the 5½ per cent. Loan of 1930 for Rs. 1,200, originally standing in the name of Bird & Co., and last endorsed to Thomas Small, the proprietor, by whom it was never endorsed to any other person, having been stolen, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—THOMAS SMALL,
Residence—Gouripur Jute Mills, Naihati.

LOST.

One Allotment Letter No. ^{C C 2842}_{F. 1} of the 5½ per cent. War Bonds 1920 for Rs. 1,000 originally issued in favour of Faizunnessa Khatun, the proprietrix, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereon has been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that security is being issued in favour of the proprietrix in lieu of the lost Allotment Letter. The Public are hereby cautioned against purchasing or otherwise dealing with the abovementioned Allotment Letter

E. M. COOK,
Offg Controller of Currency.

OFFICE OF THE CONTROLLER OF CURRENCY,
Calcutta, 27th March 1919.

STOLEN.

The following Government 5 per cent. War loan 1929-47 Promissory Notes No. 010682 for Rs. 200, originally standing in the name of A. Duchi, the proprietor, by whom it was never endorsed to any other person; No 010681 for Rs. 300 originally standing in the name of J. W. deTivoli, the proprietor, by whom it was never endorsed to any other person; and No. 010689 for Rs. 100 originally standing in the name of Anundo Das, subsequently endorsed to J. W. deTivoli, the proprietor, by whom it was never endorsed to any other person; having been stolen, notice is hereby given that payment of the above and of the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietors. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities

A. DUCHI,
J. W. deTIVOLI,
Tezpur, Assam.

LOST, STOLEN OR DESTROYED.

The Government Promissory Note No. F 001603 of the 5½ per cent. loan of 1921, for Rs. 500 originally standing in the name of the Accountant General, Madras, and last endorsed to J. Venkataswami Nayudu Garu, the proprietor, by whom it was never endorsed to any other person, having been lost, stolen, or destroyed, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favor of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—J. VENKATASWAMI NAYADU,
Residence—Berhampore,

LOST.

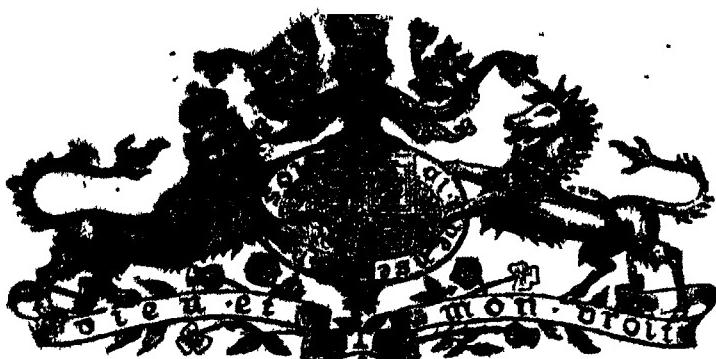
The Government Promissory Note No. 220977 of 3½ per cent. loan of 1865 for Rs. 7,000 (seven thousand only) originally standing in the name of Mussamat Janki Kunwar, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned Government Promissory Notes.

SHIV BHAJAN TEWARI, Muktar,
Mussamat Janki Kunwar, c/o Pandit Kamta Prasadji, Ajmeri gate, Jaipur.

LOST.

The Allotment Certificates Nos. ^{188 I. T.}₁₋₂ of the 5½ per cent. War Bonds 1920 for Rs. 2,500 originally issued in the name of Thakur Das Dandoo Mal, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Certificates, and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicates in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—THAKUR DAS DANDOO MAL,
Residence—Shopkeepers Nushki (Baluchistan).



SUPPLEMENT TO

The Gazette of India.

No. 16. } CALCUTTA, SATURDAY, APRIL 19, 1919.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such official papers and information as the Government of India may deem it to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees eight if sent by post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

PREFATORY NOTE.

THE COTTON SEASON, 1918-19.

In the Final Cotton Forecast, published on the 19th February, 1919, the yield of the crop was estimated at 3,671,000 bales on an area of 20,497,000 acres, as compared with 4,000,000* bales on an area of 25,188,000 acres, the final estimates of last year, a decrease of 8 per cent in the outturn. There were 1,017,000 bales of cotton pressed in the pressing factories, and 248,000 bales of unpressed cotton received in the spinning mills, from 1st September to 28th February, 1919, as against 810,000 bales and 294,000 bales, respectively, during the corresponding period of last year, showing an increase of 21 per cent in the case of presses, but a decrease of 17 per cent in the case of mills. The increase in the quantity of cotton pressed this season is due to larger receipts in the presses of the Central Provinces and Berar, where the yield of this year's crop is reported to be 33 per cent better than last year. Too much stress should not be laid on the accuracy of these returns as a means of checking the forecast estimates of outturn, as there is at present no system in vogue of furnishing complete returns from all the presses and mills in India. The figures for the States of Hyderabad, Central India, Rajputana, and Mysore are, as will be seen from the footnotes to the tables, mostly incomplete and have been excluded for the purpose of comparison.

* The trade estimate is, however, 4,204,000 bales. (Net exports 1,410,000 bales, mill consumption 2,044,000 bales, and extra-factory consumption 250,000 bales.) The estimate of mill consumption is based on returns furnished by mills to the Millowners Association, Bombay. The previous method of calculating mill consumption from the yarn produced by mills, and furnished under the Cotton Excise Duties Act, has been discarded in favour of the Millowners' returns.

I.—Cotton Press Return for India in the half-month ending 28th February, 1919.

(Season 1918-19, i.e., from 1st September, 1918, to 31st August, 1919.)

Provinces or States	Total estimated outturn of cotton crop (bales of 400 lbs each) (a)	Percentage to total for India	Total number of presses in the Provinces or State	Number of presses for which returns have been received for the half- month	Quantity of cotton pressed in the half-month (bales of 400 lbs each)	TOTAL QUANTITY PRESSED FROM 1ST SEPTEMBER TO 28TH FEBRUARY (BALES OF 400 lbs EACH)	
	Current year					Previous year	
1	2	3	4	5	6	7	8
Bombay (including Indian States) and Baroda . . .	658,000	17.9	198	18	9,828	101,055	167,865
Central Provinces and Berar (including Indian States) . .	789,000	21.5	162	95	41,079	582,914	(f) 324,660
Madras	633,000	17.2	58	54	(b) 2,472	66,833	(f) 70,237
Punjab (including Indian States)	493,000	13.4	92	5	2,319	51,780	50,790
United Provinces	175,000	4.8	85	11	2,617	108,133	125,383
Sind	108,000	2.9	15	4	4,120	58,843	88,886
Burma	78,000	2.1	(g) 19	5	2,514	42,380	(f) 44,790
Bihar and Orissa	17,000	.5	...	...	...	...	...
Bengal	32,000	.9	3	2	1,047	3,582	3,727
Assam	12,000	.3	...	...	...	...	...
North-West Frontier Province	10,000	.3	1	1	...	843	8,939
Ajmer-Merwara	14,000	.4	5	4	904	5,723	5,527
Delhi . . . .	...	...	1	...	...	...	121
TOTAL BRITISH PROVINCES (e)	3,019,000	82.2	639	199	66,409	1,010,986	839,825
Hyderabad	350,000	9.5	44	(e)	(e)	...	...
Central India	216,000	5.9	35	(e)	(e)	...	...
Rajputana	55,000	1.5	10	1	646	1,584	1,727
Mysore	31,000	.9	3	(e)	(e)	3,201	...
TOTAL INDIAN STATES (d)	652,000	17.8	92	1	616	4,785	1,727
GRAND TOTAL	3,671,000	100	731	200	67,055	1,021,771	841,552

(a) The figures in column 2 are the final estimates for 1918-19.

(b) Figures for the weeks ending 22nd February and 1st March, 1919.

(c) Including Indian States situated within provincial boundaries.

(d) Excluding States situated within provincial boundaries.

(e) Returns not received from the Bombay Chamber of Commerce.

(f) Revised figure.

(g) Of this number 8 presses worked during the half-month.

**II.—Return of Cotton received in the Mills in India in the half-month ending 28th February, 1919.
(Season 1918-19, i.e., from 1st September, 1918, to 31st August, 1919.)**

Provinces or State	Total number of mills in the Provinces or State	Number of mills for which returns have been received for the half-month	Quantity of cotton received in the half- month (bales of 400 lbs each)	TOTAL QUANTITY RECEIVED FROM 1ST SEPTEMBER TO 28TH FEBRUARY (BALES OF 400 LBS EACH)	
				Current year	Previous year
1	2	3	4	5	6
Bombay (including Indian States) and Baroda	165	38	8,157	124,674	180,693
Central Provinces and Berar (including Indian States)	10	5	1,864	54,025	35,103
Madras	12	12	(a) 380	6,317	(d) 10,187
Punjab	3	...	...	476	5,403
United Provinces	15	...	...	6,263	10,486
Sind	1	...	...	...	...
Bengal	10	10	4,730	44,081	(d) 43,863
Ajmer-Merwara	2	2	264	4,798	5,722
Delhi	3	2	31+	2,693	2,863
TOTAL BRITISH PROVINCES (b)	221	69	15,709	243,327	293,840
Hyderabad	3	2	190	2,290	3,000
Central India	5	(e)	(e)	9,008	15,900
Mysore	2	(e)	(e)	484	...
TOTAL INDIAN STATES (c)	10	2	190	11,738	18,900
GRAND TOTAL	231	71	15,899	255,065	312,740

Note.—This statement shows the quantity of unpressed cotton received in the mills, the quantity of pressed cotton coming through the presses not being taken into account, as this is included in statement I.

(a) Figures for the weeks ending 22nd February and 1st March, 1919.

(d) Revised figure.

(b) Including Indian States situated within provincial boundaries.

(e) Returns not received from the Bombay Chamber of Commerce.

(c) Excluding States situated within provincial boundaries.

III.—Total quantity of cotton pressed in the Pressing Factories and of unpressed cotton received in the Spinning Mills, from 1st September, 1918, to 28th February, 1919, in British Provinces (including Indian States within provincial boundaries).

Province	Total estimated entirent of cotton crop (bales of 400 lbs each)	Quantity of cotton pressed up to 28th February, 1919 (bales of 400 lbs each)	Quantity of unpressed cotton received in spinning mills up to 28th February, 1919 (bales of 400 lbs each)	Total of columns 3 and 4 (bales of 400 lbs each)	Percentage ratio of col. 5 to col. 3	
					5	6
1	2	3	4	5		
Bombay (including Indian States) and Baroda	659,000	101,055	124,674	225,729	34.3	
Central Provinces and Berar (including Indian States)	780,000	682,914	54,025	630,939	80.7	
Madras	63,000	66,633	6,317	73,160	11.6	
Punjab (including Indian States)	503,000	51,573	3,169	55,742	11.1	
North-West Frontier Province	175,000	108,133	6,263	100,396	62.5	
Delhi	108,000	58,843	..	58,843	54.5	
United Provinces	78,000	42,830	..	42,830	54.8	
Sind	61,000	3,562	44,081	47,663	78.1	
Burma	14,000	5,723	4,798	10,521	75.1	
TOTAL	3,019,000	1,016,926	243,327	1,240,318	41.7	

Note.—This table contains the totals of tables I and II, excluding Hyderabad, Central India, Rajputana, and Mysore.

* See footnote (e) to statement I.

DEPARTMENT OF STATISTICS, INDIA

JOINT-STOCK COMPANIES.

Increase or decrease in the Capital of Companies, incorporated in India and registered under the Indian Companies Act (VII of 1913), during the half-year ending the 31st December, 1918.

PROVINCES.	TOTAL PAID-UP CAPITAL AT THE CLOSE OF THE PREVIOUS HALF-YEAR.			NEW COMPANIES REGISTERED DURING THE HALF-YEAR.		COMPANIES WOUND UP DURING THE HALF-YEAR.		
	Share Capital.	Debenture Capital.	Number.	Authorised Share Capital.	Number.	Paid-up Share Capital.	Paid-up Debenture Capital.	
	1	2	3	4	5	6	7	8
Madras	(a) 6,48,65,759	(a) 34,60,284	11	14,22,000	11	1,51,034	...	
Bombay	38,81,50,923	5,06,66,048	11	81,80,000	13	5,02,897	5,115	
Bengal	43,03,25,700	6,32,10,375	82	3,37,20,000	37	56,07,933	0,00,000	
United Provinces	5,14,13,063	19,46,830	5	4,80,000	5	14,88,003	...	
Punjab	2,62,23,881	31,65,804	...	...	2	4,16,048	...
Delhi	63,44,857	...	1	1,00,000	2	2,181	...	
North-West Frontier Province	2,82,168	...	...	...	...	...	...
Burma	5,87,85,264	...	4	60,75,000	1	7,950	...	
Central Provinces and Berar	46,69,789	...	...	...	...	...	...
Bihar and Orissa	15,34,559	...	1	99,000	...	...	...
Assam	10,97,860	32,905	3	7,00,000	...	...	...
Bangalore (Civil and Mili. Stn.)	7,48,676	...	...	...	...	...	...
Coorg	24,000	...	...	...	...	...	...
Ajmer-Merwara	17,08,819	400	...	...	...	...	...
TOTAL BRITISH INDIA	98,60,65,077	12,27,08,755	118	5,10,86,906	71	82,12,030	9,05,115	
Mysore State (b)	49,6,915	...	2	7,00,000	1	890	...	
GRAND TOTAL	99,10,42,592	12,27,08,755	120	5,17,36,906	72	82,12,800	9,05,115	

PROVINCES.	INCREASE OR DECREASE IN THE PAID-UP CAPITAL OF COMPANIES EXISTING AT THE END OF THE HALF-YEAR AS COMPARED WITH THE PREVIOUS HALF-YEAR.				TOTAL NET INCREASE (+) OR DECREASE (-) IN PAID-UP CAPITAL DURING THE HALF-YEAR.				TOTAL PAID-UP CAPITAL AT THE END OF THE HALF-YEAR.	
	Increase.		Decrease.		Share Capital.	Debenture Capital.	Share Capital.	Debenture Capital.	Share Capital.	Debenture Capital.
	1	9	10	11	12	13	14	15	16	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	24,32,707	25,000	8,58,401	49,773	14,22,282	- 24,773	6,62,88,011	34,81,511		
Bombay	1,42,04,883	99,47,000	4,73,620	1,12,51,450	1,33,19,332	- 13,09,665	36,17,09,643	4,95,57,093		
Bengal	2,30,28,016	2,97,055	6,683	9,06,116	1,73,35,380	- 15,00,058	44,78,01,110	6,17,01,817		
United Provinces	38,788	...	518	1,01,000	- 13,94,522	- 1,01,000	6,00,19,141	18,45,839		
Punjab	59,94,485	50,00,000	...	3,61,881	55,78,442	46,38,118	3,06,02,323	78,03,423		
Delhi	86,707	...	...	...	84,616	...	64,29,473	...		
North-West Frontier Province	831	...	...	...	831	...	2,32,099	...		
Burma	92,75,693	...	9,050	...	92,58,593	...	6,80,23,557	...		
Central Provinces and Berar	1,80,083	...	...	...	1,80,083	...	48,40,874	...		
Bihar and Orissa	9,646	...	...	...	9,646	...	15,44,205	...		
Assam	1,60,216	11,419	...	11,777	1,60,210	- 358	16,58,075	32,547		
Bangalore (Civil and Mili. Stn.)	11,748	...	322	...	11,420	...	7,60,162	...		
Coorg	1,710	...	...	...	1,710	...	24,000	...		
Ajmer-Merwara . . . .	...	...	...	...	...	...	17,70,520	400		
TOTAL BRITISH INDIA	5,55,27,381	1,52,60,477	19,47,34	1,26,81,007	4,59,87,897	16,93,365	1,93,70,3,71	12,44,02,120		
Mysore State (b)	8,215	...	19,886	...	12,500	...	49,64,415	...		
GRAND TOTAL	5,55,35,576	1,52,80,477	13,67,519	1,26,81,007	4,59,85,197	16,93,365	1,60,69,97,780	12,44,02,120		

NOTE.—Columns 9 and 10 include the paid-up capital of new companies registered during the half-year.
(a) Revised. (b) Registered under the Mysore Companies Regulation, 1911 of 1917.

This statement is compiled from returns furnished half-yearly by Registrars of Joint Stock Companies. From a comparison of columns 2 and 3 with columns 15 and 16, it will be seen that at the end of December, 1918, the total paid-up share capital of companies registered under the Indian Companies Act (VII of 1913) in British India amounted to over Rs. 103 crores, and the debenture capital of such companies over Rs. 12 crores, showing a net increase of nearly Rs. 5 crores in paid-up share capital, and of Rs. 17 lakhs in debenture capital, as compared with the preceding half-year ending June, 1918. In the paid-up share capital Bengal shows a net increase of Rs. 1,73,35,000, Bombay of Rs. 1,33,19,000, Burma of Rs. 92,59,000, Punjab of Rs. 55,78,000, and Madras of Rs. 14,22,000, while the United Provinces shows a net decrease of Rs. 13,95,000. In the debenture capital Punjab shows a net increase of Rs. 46,38,000, while Bengal shows a net decrease of Rs. 15,09,000 and Bombay of Rs. 13,10,000.

The following statement compares the total paid-up share and debenture capital in British India at the end of the half-year of report with the preceding half-year, the corresponding half-year of the previous year, and the pre-war half-year ending June, 1914:

Half-year ending June 1914	Share Capital	Debenture Capital
" December 1917	75,80,83,000	8,81,56,000
" June 1918	98,64,96,000	12,30,33,000
" December 1918	98,60,66,000	12,37,00,000
	1,03,20,82,000	12,44,53,000

Since the outbreak of war there has been a steady increase in the paid-up share capital of companies registered under the Indian Companies Act (VII of 1913).



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, FRIDAY, APRIL 18, 1919.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL.

No. 603.

Simla, the 18th April, 1919.

In pursuance of rule 25-D. of the Defence of India (Consolidation) Rules, 1915, as subsequently amended, the Governor General in Council is pleased to declare that the provisions of the said rule shall apply to the Presidency of Bombay.

J. H. DUBOULAY,
Secretary to the Government of India.

tion for life or for any period not less than ten years, or to rigorous imprisonment for a term which shall not be less than seven years and shall not exceed fourteen years;

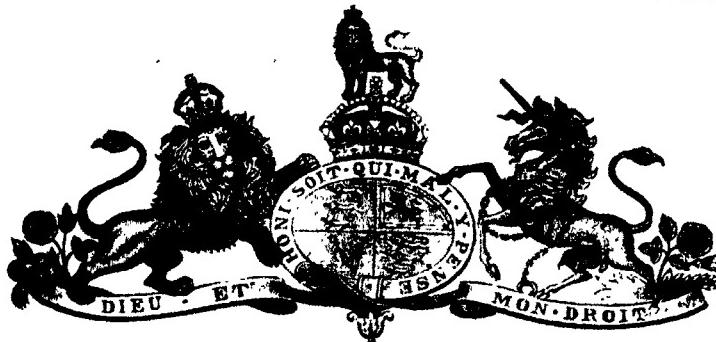
(b) no person so convicted shall be liable to forfeiture of property as provided in the said Regulation unless such court or commission so directs.

CHELMSFORD,

Viceroy and Governor General.

H. M. SMITH,

Offg. Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, FRIDAY, APRIL 18, 1919.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL.

No. 596.

Simla, the 18th April, 1919.

In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915 (IV of 1915), the Governor General in Council is pleased to direct that the following amendments shall be made in the Defence of India (Consolidation) Rules, 1915, as subsequently amended, namely :—

I. Rule 5 of the said rules shall be re-numbered as sub-rule (1) of rule 5, and to the rule as so re-numbered the following sub-rule shall be added, namely :—

“(2) Where any person in respect of whom an order relating to any press has been made under clause (c) of rule 3 knowingly disobeys any direction in such order the Local Government may make an order confiscating such press.”

II. After rule 25-C. of the said rules the following rule shall be inserted, namely :—

“25 D. (1) In any area to which—by notification in the *Gazette of India*, No new newspaper to be printed or published the Governor General in Council has without previous sanction declared that the provisions of this rule shall apply, no person shall, without the previous sanction in writing of the Local Government, print or publish any newspaper not in ordinary circulation at the date of such notification.

(2) Any person who prints or publishes a newspaper in contravention of the provisions of sub-rule (1) shall be deemed to have contravened these rules. The Local Government may also make an order confiscating the press at which such newspaper was printed.”

J. H. DU BOULAY,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 16. } SIMLA, SATURDAY, APRIL 19, 1919.

~~Separate paging is given to this Part in order that it may be filed as a separate compilation.~~

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Simla; the 17th April 1919.

No. 2099-M.—His Excellency the Viceroy and Governor-General will hold a Levée at Viceregal Lodge, Simla, at 9-30 p.m., on Friday, the 30th May 1919.

The following rules are published for general information :—

I.—The undermentioned, whether European or Indian, are entitled to attend His Excellency's Levée :—

(a) Gentlemen who have been presented at the Court of St. James or at the Viceregal Court.

(829)

(b) Ruling Chiefs.

Gentlemen, as above, who desire to attend the Levée on the 30th May should make their applications to the Military Secretary to the Viceroy, Simla, *on or before the 22nd May* stating at which Court they have been presented. *This applies to both the Private and Public Entrées.* Applications reaching the Military Secretary after the 22nd May, cannot be considered.

II.—The undermentioned, whether European or Indian, are eligible for presentation at His Excellency's Levée.

(a) All Commissioned Officers in the Civil, Naval, Military (British or Indian) and Marine Services and in the Indian Defence Forces.

(b) All Gazetted Officers of the first class in Government employ.

(c) All gentlemen who have received titles of honour from His Majesty the King-Emperor, or His Excellency the Viceroy.

The above will be presented by gentlemen who have had the honour of presentation at the Court of St. James or at the Viceregal Court.

III.—Gentlemen who propose, and are entitled to present others, should apply to the Military Secretary to the Viceroy for a form of presentation which, after the necessary particulars have been entered, will be returned to the Military Secretary's Office *not later than the 15th May*, for submission to His Excellency the Viceroy when, if approved, tickets of admission will be issued to the presentor.

NOTE.—No applications can be received direct by the Military Secretary to the Viceroy from gentlemen who wish to be presented. Their names must be forwarded by the gentlemen who wish to make the presentation.

IV.—Gentlemen who present others must themselves attend the Levée.

V.—In the case of all Government officials, or gentlemen engaged in business, the presentor must be the head of the Department or Firm.

Officers of the Army will, unless they desire to be presented by some other gentleman, be presented by the Officials indicated below:—

Officers of the General Staff by the Chief of the General Staff.

Officers of the Medical Service, in Military employ, by the Director of Medical Services in India.

All other Officers by the Adjutant-General in India.

Applications from Officers to be presented, should be forwarded accordingly.

VI.—Applications for presentation, submitted ~~on~~ behalf of non-official gentlemen, whether European or Indian, will be referred to the local authorities by the Military Secretary to the Viceroy. Only those who are declared eligible on account of their social status will be permitted to attend.

VII.—Admission to Viceregal Lodge will be by ticket only and gentlemen receiving cards will show them first to the police at the gates and secondly will hand them to the Military Secretary to His Excellency the Viceroy in the Levée Room.

VIII.—Dress :—

(a) **Civil and Military Officers—Levée Dress—Service Dress** may be worn by those Military officers not in possession of Levée Dress. (Helmets will not be taken to the Levée.)

- (b) Clergymen being University graduates and other gentlemen entitled to wear robes or gowns on account of Judicial or Academic office or status and not entitled to wear uniform, will appear in such robes or gowns.
- (c) Gentlemen not entitled to wear uniform, or robes or gowns, will appear in court or evening dress.
- (d) Indian gentlemen who do not appear in the dress prescribed above will wear Choga, Aba or Jubba and Chapkan, Chilta, Saya or Kaba with trousers and their distinctive national head dress, or the ceremonial dress, approved for the class by the Local Government.
- (e) In the case of Bengali gentlemen the head dress should be a Pugree generally known as Shamla or Mouratta, and not a brimless cap.
- (f) In the case of Burmese gentlemen the head dress should be a white fillet, the hair being dressed in a top knot.
- (g) Indian gentlemen who do not appear in the dress prescribed in (a), (b) or (c) should not remove their head dress when they pass His Excellency.

At the Viceregal Court only patent leather boots or shoes of an English pattern are allowed to be worn, except in the case of Indian Military Officers who wear the particular style of boot or shoe which forms part of their uniform.

Note.—Gentlemen who had intended to be present but have found themselves unable to do so should submit an explanatory letter to the Military Secretary to His Excellency the Viceroy before, or as soon as possible after, the Levee.

By Command,

R. VERNEY, Lt.-Colonel,

Military Secretary to the Viceroy.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Simla, the 17th April, 1919.

No. 38.—The Governor General is pleased to accept the resignation by the Hon'ble Mr. Mahomed Ali Jinnah of his office of Additional Member of the Indian Legislative Council.

No. 39.—The Governor General is pleased to accept the resignation by the Hon'ble Pandit Madan Mohan Malaviya of his office of Additional Member of the Indian Legislative Council.

No. 40.—The Governor General is pleased to accept the resignation by the Hon'ble Rai Bahadur Bishan Dutt Shukul of his office of Additional Member of the Indian Legislative Council.

No. 41.—The Governor General is pleased to accept the resignation by the Hon'ble Mr. Mazharul Haque of his office of Additional Member of the Indian Legislative Council.

H. M. SMITH,
Offg. Secretary to the Government of India.

HOME DEPARTMENT.**NOTIFICATIONS.****ESTABLISHMENTS.****No. 278.***Simla, the 15th April, 1919.***RESOLUTION**—By the Government of India, Home Department.

The Governor General in Council with the sanction of the Secretary of State in Council is pleased to declare that of the six posts of Additional Sessions Judge (having the powers of a subordinate judge) in the United Provinces created in 1912 two shall be added to the list of appointments open to members of the Provincial Civil Service in those provinces and that members of that service when holding such posts shall draw a salary of Rs. 800 a month each, rising by annual increments of Rs. 40 to Rs. 1,000 a month.

ORDER.—Ordered that a copy of this resolution be forwarded to the Government of the United Provinces and the Finance Department for information and that it be published in the *Gazette of India*.

The 16th April 1919.

No. 282.—In continuation of the Home Department Notification no. 1697-C., dated the 6th March 1919, the following notice regarding the Reconstruction Scheme for the recruitment of the Home Civil Service (Class I), Indian Civil Service and Colonial Service (Eastern Cadetships), which has just reached India, is published for general information, as it may be of use to candidates desiring to appear in examinations subsequent to that to be held in the month of April.

Notice about Reconstruction Schemes.

1. The first qualifying examination under the Reconstruction Scheme for the recruitment of the Home Civil Service (Class I), Indian Civil Service, and Colonial Service (Eastern Cadetships), will begin on Tuesday, the 15th of April 1919, and will take place in London. Candidates who are required to attend for examination will be duly informed of the hour and centre at which to attend and will receive a copy of the Time Table of the examination.

2. The first qualifying examination under the Reconstruction Scheme for Junior Appointments (or Intermediate Grade) will begin on Wednesday, the 7th of May 1919, and will be held in London, Edinburgh and Dublin. Candidates required to attend will in due course receive the necessary instructions, including a copy of the Time Table of the examination.

3. In each case the Selection Board will sit about a month after the examination and will sit in London only. The "Competition" consists in the selection by the Board of the candidates judged to be most suitable on the evidence afforded by the interview and their records. Candidates required to attend will be duly instructed.

4. Candidates may, with the consent of their Commanding Officer, take the qualifying examination before demobilisation, or, if they prefer, they may wait till they are demobilised. Their desire should be stated on the Application Form.

An officer who holds a permanent commission can only become a candidate with the sanction of his Commanding Officer.

5. These examinations being qualifying and not competitive, no candidate can be credited with "service marks" such as are allowed to civil servants in certain competitive examinations. The weight to be attached to service in a Government Department is a matter for the Selection Board.

6. Candidates who, being medically unfit, have served in a Government Department instead of with the Forces, must be recommended by their Department. This recommendation should not accompany the Application Form but should wait until the Civil Service Commissioners ask for it.

7. The Commissioners cannot advise candidates as to methods of preparation for these examinations; in fact the examinations are intended to be of a nature that does not require special preparation. Some indication of the nature of the examination may be obtained from the Reprint of the Question Papers used on 4th February 1919 for the examination of candidates for the Foreign Office and Diplomatic Service, which will shortly be published by His Majesty's Stationery Office at Imperial House, Kingsway, London, W. C., and other addresses.

8. The Commissioners cannot pay the fares of candidates or other expenses incurred in connection with an examination or interview.

9. As regards the suggestion that places should be found for all ex-soldiers in the Civil Service it is necessary to point out that there are about 5,000,000 ex-soldiers and the number of appointments made in a year to the Civil Service is about 10,000, including women.

10. The second qualifying examination under each of the above schemes will probably take place in the autumn of 1919. The home centres will be the same as for the first examinations, and there may also be oversea centres. The Selection Board will sit about a month later and will interview such candidates as are then ready. Other candidates will be interviewed later.

11. The Reconstruction Schemes will remain in force sufficiently long (at least two years from the declaration of peace) to allow of the candidature of persons in the most distant parts of the world. These, no less than persons nearer home, must fill up the Application Form with their own hands. The filling of vacancies will be spread over the period during which the Reconstruction Schemes are in force so that the candidates who are demobilised last shall have as good a chance of entering the service as those who are demobilised in the earlier stages.

12. *Permanent Civil Servants.*—While in the exceptional circumstances of the Reconstruction period it is impracticable to preserve all pre-war privileges such as that of the permanent civil servant to enter for open competitive examinations for higher posts at an age above the normal and without question of the nature of their education, compensating advantages are provided in—

- (1) more extensive special promotion within a Department in accordance with the recommendation of the Third Interim Report of Viscount Gladstone's Committee on Recruitment for the Civil Service after the War, and
- (2) in special promotion from one Department to another in accordance with Treasury Circular No. 4155 of 29th January 1919.

As further open competitive examinations for the Second Division are unlikely, the Assistant Clerks have the further advantage that any appointments to the Second Division in the future will most probably be made from their ranks.

CIVIL SERVICE COMMISSION,

25th February 1919.

JUDICIAL.

The 15th April, 1919.

No. 187.—The Hon'ble Mr. Justice C. P. Beachcroft, I.C.S., having been granted furlough on medical certificate from the 7th April to the 28th August 1919, both days inclusive, the Governor General in Council is pleased, under the provisions of the Government of India Act, 1915 (5 & 6, Geo. 5, Ch. 61), section 105, sub-section (2), to appoint the Hon'ble Mr. H. P. Duval, I.C.S., to act as a Judge of the High Court of Judicature at Fort William in Bengal, during the absence of the Hon'ble Mr. Justice C. P. Beachcroft, or until further orders.

The 17th April, 1919.

No. 179.—The Governor General in Council has accepted the resignation tendered by the Hon'ble Justice Sir Charles William Chitty, Kt., Barrister-at-Law, of his office of Judge of the High Court of Judicature at Fort William in Bengal, with effect from the 24th April 1919, or any subsequent date on which he may relinquish charge of his office.

MEDICAL.

The 18th April, 1919.

No. 46.—Civil Assistant Surgeon Mir Hidayat Ullah was appointed to be Professor of Operative Surgery in the King Edward Medical College, Lahore, from the 1st to the 3rd November 1918.

No. 47.—The services of Major H. H. Broome, M.B., F.R.C.S., I.M.S., are replaced at the disposal of the Government of the Punjab, with effect from the 3rd November 1918.

No. 48.—Major H. H. Broome, M.B., F.R.C.S., I.M.S., is appointed to be Professor of Operative Surgery in the King Edward Medical College, Lahore, substantively *pro tempore* with effect from the 4th November 1918, until further orders.

No. 49.—Dr. W. S. Robertson, M.B., Ch. B., Professor of Operative Surgery in the King Edward Medical College, Lahore, is appointed to be Professor of Materia Medica in that College, vice Rai Bahadur Pandit Balkishan Kaul (on leave), with effect from the 1st November 1918, until further orders.

POLICE.

The 16th April, 1919.

No. 125.—Mr. J. W. Nelson, I.C.S., Personal Assistant to the Director, Central Intelligence, is granted privilege leave for one month, with effect from the 22nd April 1919.

No. 126.—Captain H. E. Horsefield, I.C.S., is appointed to act as Personal Assistant to the Director, Central Intelligence, with effect from the 22nd April 1919.

No. 127.—The services of Mr. J. W. Nelson, I.C.S., are replaced at the disposal of the Government of Bengal on the expiry of the privilege leave for one month granted to him in the Home Department notification no. 125, dated the 16th April 1919.

J. H. DUBOULAY,
Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Simla, the 14th April, 1919.

No. 920-G.—With the sanction of His Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Mr. Vincent Edward Nazareth as Vice-Consul for Brazil at Karachi.

No. 921-G.—With the sanction of His Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Mr. Charles Harold Straker as Vice-Consul for Brazil at Madras.

The 15th April, 1919.

No. 935-G.—With the sanction of His Majesty's Government, the Governor General in Council is pleased to recognise the appointment of Mr. John Andrew Swan as Consular Agent for France at Rangoon.

DENYS BRAY,
Secretary to the Government of India.

The 15th April, 1919.

No. 1212-Est.-A.—Mr. W. S. Davis, of the Political Department, is granted privilege leave for 4 months and 13 days, combined with furlough on medical certificate for 9 months and 23 days, with effect from the 15th March 1919, under articles 283 and 311 (b) of the Civil Service Regulations.

No. 1213-Est.-A.—Lieutenant-Colonel C. E. Luard, of the Political Department, is posted as Political Agent in Bhopal, with effect from the 15th March 1919.

No. 1214-Est.-A.—Lieutenant-Colonel C. E. Luard, Political Agent in Bhopal, officiated as Political Agent in the Southern States of Central India in addition to his own duties, from the 15th to 17th March 1919, inclusive.

No. 1223-Est.-A.—Major E. J. D. Colvin, of the Political Department, is posted as First Assistant to the Agent to the Governor General in Central India, with effect from the 27th March 1919.

No. 1225-Est.-A.—Mr. F. P. Reunie, of the Political Department, is granted privilege leave for 2 months and 6 days combined with furlough for 9 months and 24 days under Articles 233, 260 and 308 (b), Civil Service Regulations, with effect from the 6th January 1919. Notification No. 784-Est.-A., dated the 6th March 1919, is hereby cancelled.

No. 1229-Est.-A.—Mr. C. S. Harper, Indian Educational Service, is posted as Assistant Master, Daly College, with effect from the 26th March 1919.

No. 1233-Est.-A.—Lieutenant-Colonel A. D. Macpherson, of the Political Department, is posted as First Assistant to the Agent to the Governor-General in Rajputana and Chief Commissioner of Ajmer-Merwara, with effect from the 26th March 1919.

The 16th April, 1919.

No. 1250-Est.-A.—Major H. R. Lawrence, of the Political Department, on return from military duty, is posted as First Assistant to the Resident at Hyderabad, with effect from the 10th April 1919.

No. 1253-Est.-A.—Rao Sahib Manecklal Choonilal Mora, Indian Assistant to the Resident at Baroda, is confirmed in that appointment.

No. 1256-Est.-A.—Major H. Crossle, Indian Medical Service, an Agency Surgeon of the 2nd class, is appointed to be an Agency Surgeon of the 1st class substantive *pro tempore* and Chief Medical Officer, North-West Frontier Province, with effect from the 26th January 1919; and to officiate in addition as Joint Civil Surgeon, Peshawar.

The 17th April, 1919.

No. 1272-Est.-A.—Mr. H. C. Greenfield, Second Assistant to the Agent to the Governor-General in Rajputana held charge of the current duties of the office of First Assistant to the Agent to the Governor-General in Rajputana and Chief Commissioner of Ajmer-Merwara, in addition to his own duties, from the 15th March to the 25th March 1919, inclusive.

R. E. HOLLAND,

Secretary to the Government of India.

The 17th April, 1919.

No. 1265-Est.-A.—The undermentioned officers are placed on special duty under the orders of the Political Resident in the Persian Gulf, with effect from the 23rd September 1918 :—

Captain (temporary Major) J. de la H. Gordon, O.B.E., M.C., Bombay Political Department.

Captain (temporary Major) A. G. Waller, 4th Merwara Infantry.

Lieutenant C. E. Gerard, Gordon Highlanders.

DENYS BRAY,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Simla, the 16th April, 1919.

No. 595-F.E.—Mr. F. D. Gordon, Accountant General, Punjab, has been granted privilege leave for 1 month, with effect from the 9th April 1919.

Mr. D. R. Matheson, I.C.S., has been appointed to officiate as Accountant General, Punjab, with effect from the same date and during the absence on leave of Mr. Gordon.

No. 596-F.E.—Mr. B. L. D'Silva, officiating Assistant Accounts Officer, class II in the office of the Comptroller, Central Provinces, has been granted an extension of privilege leave for 5 months, with effect from the 26th March 1919.

The 17th April, 1919.

No. 599-F.E.—Lala Jaikishen Das, a Senior Accountant in the office of the Accountant General, Punjab, has been appointed to officiate as Assistant Accounts Officer, class II, in that office, with effect from the 8th April 1919 and until further orders.

No. 604-F.E.—Mr. M. M. S. Gubbay, C.S.I., C.I.E., I.C.S., on return from deputation to the Department of Revenue and Agriculture, has resumed charge of his duties as Controller of Currency, with effect from the 7th April 1919.

H. F. HOWARD,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Simla, the 12th April, 1919.

No. 11.—Mr. J. Begg, F.R.I.B.A., Consulting Architect to the Government of India, is granted privilege leave for six months combined with furlough for one year, with effect from the afternoon of the 5th April 1919.

The 16th April, 1919.

No. 12.—Mr. O. H. Desenne, Superintending Engineer, 3rd class, Assam, is appointed to officiate as a Chief Engineer, with effect from the 12th April 1919, during the absence on combined leave of Mr. F. E. Bull, and until further orders.

The 17th April, 1919.

No. 13.—With reference to the Government of India, Public Works Department Notification No. 33, dated the 5th December 1918, Mr. W. G. Dollman, officiating Assistant Secretary to the Government of India in the Public Works Department, is confirmed in that appointment, with effect from the 4th April 1919.

F. C. ROSE,
Secretary to the Government of India

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

FORESTS.

Simla, the 14th April, 1919.

No. 299-67-2.—The following promotions are made, with effect from the 15th February 1919, consequent on the creation of a permanent appointment of Conservator of Forests, 1st grade, and of a Utilization Circle in the United Provinces:—

Mr. W. F. L. Tottenham, Conservator of Forests, 2nd (Officiating 1st) grade, if confirmed in the 1st grade.

Mr. R. McIntosh, Conservator of Forests, 2nd grade, is appointed to officiate in the 1st grade..

Mr. F. Trafford, Conservator of Forests, 3rd (sub. *pro tempore* 2nd) grade, is confirmed in the 2nd grade.

Mr. R. M. Williamson, Conservator of Forests, 3rd (Officiating 2nd) grade, is appointed Conservator of Forests, 2nd grade, sub. *pro tempore*.

Mr. C. B. Smales, Conservator of Forests, 3rd grade, is appointed to officiate in the 2nd grade.

Mr. B. O. Conventry, Conservator of Forests, 3rd grade, sub. *pro tempore*, is confirmed in the 3rd grade.

Mr. J. W. A. Grieve, Officiating Conservator of Forests, 3rd grade, is appointed Conservator of Forests, 3rd grade, sub. *pro tempore*.

LAND SURVEYS.

The 15th April, 1919.

No. 271-101-13.—Colonel T. F. B. Renny-Tailyour, C.S.I., R.E., Superintendent Southern Circle, Survey of India, is granted, with effect from the 6th March 1919, privilege leave for 4 months and 27 days under Articles 246 and 260 of the Civil Service Regulations and the Finance Department letter No. 168-C.S.R., dated 24th February 1919, combined with

furlough for 7 months and 4 days up to the 5th March 1920, under Articles 233 and 308(b) of the Civil Service Regulations, and the Finance Department letter No. 16-C.S.R., dated the 9th January 1919.

No. 272-6-6.—Colonel Sir S. G. Burrard, K.C.S.I., R.E., F.R.S., Surveyor General of India, is granted, with effect from the 16th March 1919, privilege leave for 4 months and 19 days under Articles 246 and 260 of the Civil Service Regulations and the Finance Department letter No. 16-C.S.R., dated the 24th February 1919, combined with furlough for 1 month and 11 days under Articles 233 and 308(b) of the Civil Service Regulations, and the Finance Department letter No. 16-C.S.R., dated the 9th January 1919.

Colonel C. H. D. Ryder, C.I.E., D.S.O., R.E., Superintendent, Survey of India, is appointed to officiate as Surveyor General of India, during the absence on leave of Sir Sidney Burrard or until further orders.

METEOROLOGY.

The 15th April, 1919.

No. 528-28.—Dr. G. C. Simpson, F.R.S., on being relieved of his duties under the Indian Munitions Board, reverted to his appointment of Imperial Meteorologist, with effect from the forenoon of the 1st April 1919.

J. HULLAH,
Officer Secretary to the Government of India

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

COMMERCE—WAR.

Sunday, the 19th April, 1919.

No. 2020.—The following extract from the Board of Trade Journal, dated the 5th March 1919, is published for general information:—

GOVERNMENT NOTICES AFFECTING TRADE.

EXPORT AND IMPORT SECTION.

Import prohibitions.

The following general licences have been revoked:—

Brooms and Brushes.

Buttons.

Leather and Fabric Gloves.

Gas Mantles.

Vegetable Tape.

Cotton piece-goods, dyed, printed or coloured, including tapestries, trimmings and galloons.

Relaxations.

The following general licences have been issued, to take effect on 10th March:—

Bacon.

Hams.

Lard.

The following general licence has been issued, to take effect immediately, and to remain in effect till 1st July:—

Hardwoods.

CUSTOMS—WAR.

The 19th April, 1919.

No. 1989.—The following Royal Proclamation is published for general information:—

BY THE KING.

A PROCLAMATION.

RELATING TO THE IMPORTATION OF CERTAIN ARTICLES INTO THE UNITED KINGDOM.

GEORGE R.I.

WHEREAS by Section forty-three of the Customs Consolidation Act, 1876, it is provided that the importation of arms, ammunition, gunpowder, or any other goods may be prohibited by Proclamation:

And whereas by certain Proclamations entitled Prohibition of Import Proclamations the importation of certain goods has been prohibited accordingly:

And whereas it is expedient that the importation into the United Kingdom of certain other goods should be prohibited:

Now, therefore, We, by and with the advice of Our Privy Council, in pursuance of the said Act and of all other powers enabling Us in that behalf, do hereby proclaim, direct and ordain as follows:—

As from and after the date hereof, subject as hereinafter provided, the importation into the United Kingdom of the following articles is hereby prohibited, viz. :—

All derivatives of coal tar generally known as intermediate products capable of being used or adapted for use as dye-stuffs, or of being modified or further manufactured into dye-stuffs.

All direct cotton colours, all union colours, all acid wool colours, all chrome and mordant colours, all alizarine colours, all basic colours, all sulphide colours, all vat colours (including synthetic indigo), all oil, spirit and wax colours, all lake colours, and any other synthetic colours, dyes, stains, colour acids, colour bases, colour lakes, leuco acids, leuco bases, whether in paste, powder, solution or any other form.

Provided always, and it is hereby declared, that this prohibition shall not apply to any such goods which are imported under licence given by or on behalf of the Board of Trade, and subject to the provisions and conditions of such license.

This Proclamation may be cited as the Prohibition of Import (No. 29) Proclamation, 1919.

Given at Our Court at Buckingham Palace, this Twenty-fourth day of February, in the year of our Lord One thousand nine hundred and nineteen, and in the Ninth year of Our Reign.

GOD SAVE THE KING.

No. 2023. The following extract from the Board of Trade Journal, dated the 13th March 1919, is published for general information :—

GOODS ON THE EXPORT FREE LIST.

CONSOLIDATED LIST IN FORCE FROM 15TH MARCH, 1919.

Certain additions to the Free List of Exports have been approved, and a Consolidated List is given below. This list has been adopted by all the Associated Governments and comes into effect from 15th March. It applies to all non-enemy destinations, and to those enemy destinations with which trading is now permitted.

As regards certain of the articles, the condition of supplies in the United Kingdom necessitates their retention upon the Prohibited List for the present, although guarantees against re-export will not be required in respect of them. These articles are shown separately at the end of the list.

The present list cancels all previous lists and notices on this subject.

GOODS WHICH MAY BE EXPORTED WITHOUT LICENCE OR GUARANTEE.

Adding and calculating machines.

Alabaster for statuary purposes.

Anatomical models.

Artists' materials, excluding oils and turpentine.

Athletic goods.

Bicycles and accessories, except tyres.

Bicycle pedal rubbers.

Books and printed matter.

Boot laces.

Boot polishing pads.

Brushes of all kinds.

Buttons of all kinds.

Cash registers.

Caps (headgear).

Celluloid wares.

Cigar and cigarette holders.

Cinematograph films, raw or printed.

China

China clay.

Clocks and watches, including clocks for time-checking.

Coral.

Corset laces.

Cutlery, all forms.

Dental filling materials.

Dental burs.

Discs and cylinders for graphophones and photographs.

Drugs, etc., the following :—

Acetyl salicylic acid,

Aconite and its preparations and alkaloids,

Agaric,

Althaea root,

Amidol and substitutes,

Amido-pyrin,

Argentamin,

Arsenical salts for medicinal use,

Arsenobillon,

Arsenous acid,

Bromine,

Butylchloral hydrate,

Cacodylate,

Camomile,

Chromic acid,

Diethylbarbituric acid,

Digitalis,

Duboisin sulphuric,

Eucaine,

Ferric compounds,

Ferrum redactum,

Fructus foeniculi,

Hydrobromic acid,

Ichthyol,

Inula root,

Kharsevan,

Metol,

Nitrate of silver,

Paraldehyde,	Medicines, proprietary and patent, except such as contain quinine, cocaine, santonin, cod liver oil, malt extract, opium or opium alkaloids.
Phenacetin,	
Salicylic acid,	
Saltcake,	
Sodium arsenate, sodium bromide, sodium nitroprusside, sodium valiegate,	
Veronal sodium,	Mineral waters, unsweetened.
Duplicating machinery and supplies therefor.	Mosaic ware.
Earthenware.	Musical instruments.
Electrode ^a .	Office furniture and stationery.
Electro-plated, gilded or silvered goods, including nickel silver goods and white metal goods, but not including those of solid silver or gold.	Oils, essential
Fans and hand screens.	Opera glasses for use in theatre.
Fancy goods of paper, ivory, mother-of-pearl, tortoise shell, amber or amberoid, marble and other stones, papier mache, bone, horn, celluloid, casein and plaster.	Paintings and pictures of all kinds.
Feathers, made up.	Peel of citrus fruits in brine.
Finger tips, rubber of all kinds.	Pen-nibs.
Flower seeds, except seeds of oil-bearing plants.	Perambulators, complete with tyres.
Flowers, artificial.	Perfumery.
Flowers, fresh.	Photographs.
Fountain pens.	Phonographic records.
Furs, dressed, dyed or manufactured.	Photographic goods, but not chemicals therefor.
Gauge glasses.	Pianos.
Glassware.	Plushes.
Hair ornaments and combs.	Precious stones, real and imitation.
Hairnets of silk or hair.	Printing presses.
Hardware for builders, if of iron or steel.	Punjab stones.
Hats of all kinds.	Rag books.
Household furnishings, fixtures and equipment, if manufactured of wood, iron or steel, except upholstered furniture.	Razors, safety and blades.
Ink, other than printers' ink.	Ribbons, silk.
Iris root (or is root).	Rubber erasers.
Iron and steel manufactures, except manufacturers of high-speed steel, and except articles prohibited by name on List A or B (subject, however, in the case of machinery to the definition given under that heading).	Salt, table.
Jewellery, imitation.	Salt (other than table), except for Norway.
Jewellery, real, mounted with precious stones, excluding articles of solid gold, silver or platinum.	Sanitary ware, plumbbers' goods if of iron or steel or earthenware, containing not more than 5 per cent of copper or brass.
Laces and guipure, including lace curtains and curtain net, fine nets, fancy nets, mosquito nets, tulle and all articles made wholly or mainly of lace.	Scales and balances, not including weights of copper or brass.
Laundry machinery	Screw spanners for cycles.
Leather, morocco, small fancy goods of, all light leather goods, and all imitation leather goods.	Sebastide paper and plates.
Ledgers, loose-leaf, and similar stationery.	Sewing machines for domestic use.
Lighting fixtures if of iron or steel.	Shrubs.
Liqueurs.	Silk braids.
Lithographic stones.	States, writing or drawing.
Machinery of all kinds and parts (except textile machinery and machinery wholly or mainly made of copper or brass).	Slate pencils.
Marble, raw and manufactured.	Spectacles and eyeglasses.
Mats and matting made of grass, fibre or cane.	Stamps, used.
Medicinal herbs, except henbane.	Stones, bricks and tiles.
	Straw plants and chip plants.
	Teeth, artificial.
	Theatrical properties, wigs and cosmetics, excluding costumes and footwear.
	Tobacco pipes.
	Toilet preparations, excluding soap.
	Toys, dolls and games of all kinds, including rubber toys.
	Trimmings of silk.
	Truffles, fresh or preserved.
	Turners' wares of wood.
	Typesetting and type-casting machines, including type metal.
	Typewriters and spare parts.
	Umbrellas.
	Velvets of silk or silk mixture.
	Walking sticks.
	Wall papers.
	Whips.
	Wine of all kinds.
	Works of art.

GOODS WHICH MAY BE EXPORTED WITHOUT GUARANTEE.

GOODS WHICH REMAIN ON THE PROHIBITED LIST UNDER THEIR PRESENT CLASSIFICATION, BUT FOR WHICH GUARANTEES ARE NOT REQUIRED.

Drugs, etc., the following :—

Barium sulphate.
Betanaphthol.

Folia hyoscyami (henbane).
Opium and its alkaloids and preparations.
Dyes and dyestuffs.

Fruit, fresh, and fruit juice unsweetened.
 Iron and steel, except high-speed steel.
 Iron and steel manufactures prohibited by name on List "A" or "B" (except arms and munitions, and their components and accessories).
 Medicines, proprietary and patent, containing quinine, cocaine, santonin, cod liver oil, malt extract, opium or opium alkaloids. Spirits, potable.

No. 2025. —The following War Trade Department List, dated the 7th March 1919 with the supplement thereto, on the subject of prohibitions of export from the United Kingdom is published for general information:—

WAR TRADE DEPARTMENT,

4, CENTRAL BUILDINGS,

WESTMINSTER, S. W. 1,

7th March 1919.

List of goods the export of which is prohibited by the Royal Proclamation of the 10th May, 1917, as amended by Orders of Council of the 22nd June, 1917, the 13th July, 1917, the 14th August, 1917, the 28th August, 1917, the 18th October, 1917, the 27th November, 1917, the 18th December, 1917, the 22nd January, 1918, the 8th February, 1918, the 26th February, 1918, the 8th March, 1918, the 12th April, 1918, the 25th April, 1918, the 14th May, 1918, the 11th June, 1918, the 2nd July, 1918, the 30th July, 1918, the 6th August, 1918, the 27th August, 1918, the 1st October, 1918, the 15th October, 1918, the 19th November, 1918, the 29th November, 1918, the 6th December, 1918, the 13th December, 1918, the 20th December, 1918, the 24th December, 1918, the 27th December, 1918, the 3rd January, 1919, the 7th January, 1919, the 10th January, 1919, the 17th January, 1919, the 24th January, 1919, the 31st January, 1919, the 7th February, 1919, the 14th February, 1919, the 21st February, 1919, and the 28th February, 1919, further amended by notices appearing in the * "Board of Trade Journal," to be exported from the United Kingdom to the following destinations, viz:—

Goods marked (A) to All Destinations.

Goods marked (B) to All Ports and Destinations Abroad other than Ports and Destinations in British Possessions and Protectorates.

LIST C. —By order of Council dated 1st October, 1918, as amended by order of Council of the 24th December, 1918, the 7th January, 1919, the 7th February, 1919, the 11th February, 1919, and the 28th February, 1919, ALL GOODS [other than (1) printed matter and (2) personal effects accompanied by their owners] are prohibited from export to All Destinations in European and Asiatic Russia and in other Foreign Countries in Europe and on the Mediterranean, except France and French Possessions, Italy and Italian Possessions, Belgium, Portugal, Greece, Serbia, Roumanian, Iceland and the Faroe Islands, Spain, Morocco, Palestine and Syria as far north as a line from Alexandretta to Aleppo inclusive, and as far east as the Hedjaz railway, inclusive, Czecho-Slovakia, Alsace-Lorraine and the portions of Austria-Hungary and territories on the left bank of the Rhine in the occupation of the Armies of the Associated Governments, and to all Ports in any such Foreign Countries.

NOTE.—Goods removed from "A" or "B" automatically come under List C. See, however, the following:—

Appendix No. 1 Page 846.	...	...	...	...	Open General Licence.
Appendix No. 2 (Page 847)	...	...	...	...	List of Free Goods.
Appendix No. 3 Page 847.	...	...	...	...	Samples.

* Orders of Council and notices issued subsequently to the date of this list are published in the "Board of Trade Journal," which may be obtained either directly or through any bookseller from the under-mentioned branches of H. M. Stationery Office:—

London: Imperial House, Kingsway, W.C. 2;
 Cardiff: 1, St. Andrew's Crescent;

Manchester: 37, Peter Street;
 Edinburgh: 23, Forth Street;

or from Messrs. E. Ponsonby, Ltd., 116, Grafton Street, Dublin.

Note.—Goods marked with an asterisk are contained in the list of goods for which an open general licence has been issued; for particulars see appendix 1, page 846.

A

- (B) Accoutrements, not otherwise prohibited ; (14-8-17).
- (A) Aceto-celluloses.
- (A) Aeroplane engines and their component parts.
- (A) Aircraft of all kinds and their component parts, together with accessories and articles suitable for use in connection with aircraft.
- Aircraft, Steel stampings suitable for, *see* Steel.
- (A) Albumen, other than blood albumen ; (8-9-16) (19-2-17) (20-12-16).
Ale, *see* Beer.
Alumina, *see* Phosphate Rock.
- (A) Ammonia, sulphate of, and mixtures containing sulphate of ammonia ; (19-1-17) (22-1-18) (6-8-18) (24-1-19).
- (A) Animals, living, for food ; (12-12-16).
- (A) Animals, pack, saddle and draught, suitable, or which may become suitable, for use in war ; (8-1-15).
Apatites, *see* Phosphate Rock.
- (A) Armour plates, armour quality castings, and similar protective material.
- (A) Arms, not being Firearms and their component parts.
- (A) Asphalt and articles containing asphalt ; (22-6-17) (22-1-18) (26-8-18).
- (A) Asphalt, coal tar ; (25-5-16) (22-6-17) (22-1-18).

B

- (B) Baggings, old ; (31-1-19).
Bags, *see* Nitrate.
Backnotes, *see* Notes.
- (A) Barium sulphate ; (11-6-18) (6-8-18) (20-12-18).
Bark, *see* Cinchona.
- (A) Barley and barley meal ; (14-2-18).
- (B) Barographs, suitable for aircraft ; (6-12-18).
- (A) Barrels and casks, wooden (other than such barrels or casks as contain goods to be shipped for exportation and are allowed by the Commissioners of Customs and Excise to be shipped as the containers of such goods), whether whole or in shocks, and their distinctive component parts ; (12-12-16) (1-5-17) (10-5-17) (14-5-18).
- (A) Basic slag ; (23-10-16).
- (B) Bauxite.
- (A) Bayonets and their component parts.
- (A) Beans of all kinds, including haricots ; (12-12-16) (27-11-17).
- (A) Bean flour and meal.
- (A) Beer and ale ; (1-5-17).
Bichromate of soda, *see* Soda.
- Biscuit, meal, *see* Cakes and Meals.
- (A) Bitumen, liquid or solid, and articles containing bitumen ; (10-5-17) (22-6-17) (22-1-18) (26-2-18).

- (A) Boats and craft ; (10-5-17) (18-12-17).
Bran, *see* Offals of Corn.
Brass, *see* Copper.
- (A) Bread.
Brewers' grains, *see* Grains.
- (B) Bristles, of European origin ; (26-8-16) (8-5-18) (2-7-18) (17-1-19).
- (A) Bromine ; (12-4-18) (31-1-19).
Bronze, *see* Copper.
- (A) Buckwheat ; (12-12-16).
Bullion, *see* Silver.
- (A) Butter.

C

- Cabbage seed, *see* Seeds.
- (A) Cakes and Meals (which may be used as forage or food for animals), the following :—
Biscuit meal ;
Calf meal ;
Coconut and ponao cake ;
Compound cakes and meal ;
Cotton seed cake and cotton seed meal ;
Fish meal and concentrated fish ;
Gluten meal or gluten feed ;
Ground nut or earth nut cake and meal ;
Hemp seed cake and meal ;
Husk meal ;
Linseed cake and meal ;
Locust bean meal ;
Maize germ meal ;
Maize meal and flour ;
Meat meal ;
Palm nut cake and meal ;
Poppy seed cake and meal ;
Rape seed or colza seed cake and meal ;
Sesame seed cake and meal ;
Soya bean cake and meal ;
Sunflower seed cake and meal ;
Whale cake ;
Calf meal, *see* Cakes and Meals.
- (A) Calfskins.
- (A) Calves' stomach ; (25-5-16).
- (B) Camphor ; (1-5-17).
- (A) Cannon and other ordnance, and their component parts.
Card wire, *see* Wire.
- Carnauba wax, *see* Wax.
- (A) Carriages and mountings for cannon and other ordnance and their component parts.
- (A) Casein and preparations thereof ; (17-11-16), (19-2-17).
Casks, *see* Barrels.
- Castings, *see* Armour Plates and Ship-building material.
- Cattle foods, *see* Cakes and Meals.
- Cattle foods, patent and proprietary, *see* Patent.
- Cattle hides, *see* Hides.
- Cauliflower seed, *see* Seeds.
- Caustic potash, *see* Potash.
- Celery seed, *see* Seeds.

- (A)*Cement for building and engineering purposes ; (14-5-18).
- (A) Cereals, prepared foods derived wholly or partly from, containing milk ; (7-2-19).
- (A) Cheese.
- (A) Chicory ; (30-3-17) (27-11-17).
- (A) Chick peas ; (12-12-16).
- (A) Chlorate, potassium, and mixtures containing potassium chlorate ; (19-11-18).
- (B) Chrome ore.
- (A) Chronometers and their component parts ; (23-10-16) (15-10-18).
- (A) Cinchona bark, its alkaloids and their salts and preparations of any of these substances ; (1-5-17) (27-11-17) (22-1-18).
- Clover seed, *see* Seeds.
- (A) Coal, except coal allowed by the Commissioners of Customs and Excise to be shipped as bunker coal ; (27-11-17).
Coal tar asphalt, *see* Asphalt.
- (B)*Coal tar pitch ; (15-10-18).
- (A) Coal tar, all products obtainable from and derivatives thereof, (except solvent naphtha, cresylic acid and mixtures containing cresylic acid), suitable for use in the manufacture of dyes and explosives, whether obtained from coal tar or other sources, and mixtures and preparations containing such products or derivatives ; (26-7-18) (29-11-18) (20-12-18).
- (A) Cocain and its salts and preparations ; (17-11-16).
Coconut cake, *see* Cakes and Meals.
- (A) Cocoa raw, and manufactures thereof except cocoa butter ; (19-2-17) (20-12-18).
- (B) Cocoa butter ; (20-12-18).
- (A) Cocoa husks ; (19-2-17).
- (A) Cocoa shells ; (19-2-17).
Cocoons, *see* Silk.
- (A) Coffee ; (19-2-17).
- (A) Coke and manufactured fuel ; (18-12-17).
Combinga, *see* Malt.
Compound cakes and meal, *see* Cakes and Meals.
- (A) Confectionery manufactured wholly or partly of sugar ; (12-3-17).
- (A) Copper, whether refined or unrefined, unwrought, wrought, or partly wrought of all kinds and descriptions, including brass, bronze, yellow metal, and all other alloys of copper ; (23-2-17).
- (A) Copper ore ; regulus, matte, concentrate and precipitate ; (27-2-17).
- (A)*Copper sulphate ; (12-4-18).
- (A) Cork and cork dust ; (22-1-18) (14-5-18) (29-11-18).
Corn offals, *see* Offals.
- (A) Cotton, raw ; (12-3-17).
Cotton seed cake, and cotton seed meal, *see* Cakes and Meal.
- Craii., *see* Boats.
- (A) Crysolite ; (15-8-16).
Culms, *see* Malt.

D.

- (A) Dari.

- Dhol, *see* Gram.
- Diesel engines, *see* Shipbuilding material.
- Distillers' grains, *see* Grains, &c.
- (B) Docks, floating, and their component parts.
- (A) Dyes and dyestuffs manufactured from coal tar products, and articles containing such dyes and dyestuffs.

E.

- Earth nut cake and meal, *see* Cakes and Meals.
- (A) Eggs in shells.
- (A) Egg Powder ; (1-5-17).
- (A) Egg, yolk and liquid ; (8-9-16) (19-2-17).
Enamel gold, *see* Gold.
- Engines, internal combustion, *see* Shipbuilding material.
- Engines**, *see* Aeroplane; Railway carriages.
- Equipment web, *see* Web.
- (A) Ergot of rye, and the liquid extract of ergot ; (10-5-17) (12-4-18) (15-10-18).
- (A) Explosives, other than industrial ; (19-11-18).

F.

- Fats, edible, *see* Oils.
- (A) Feeding stuffs containing molasses ; (21-2-19).
- (B) Ferro-vanadium.
- Fibres, vegetable, *see* Kapoc.
- (A) Firearms, and their component parts ; (8-2-18) (29-11-18).
- (A) Fish, except the following :—
Bloater (tinned) and bloater paste, chinohards, herrings (tinned), kippers (tinned), mackerel (tinned or pickled), sprats (including tinned sprats), white fish (tinned) (27-12-18) (See also Appendix No. 1).
Fishmeal and concentrated fish, *see* Cakes and Meal.
- (A) Flax, raw.
- Fishes, *see* Pickled Grains.
- Flour** *see* Bean; Lentil; Malt; Maize; Pea; Rice; Rye; Wheat.
- Foods prepared from cereals, *see* Cereals.
- Forage and food which may be used for animals.** *see* specific headings as, e.g., Beans; Cakes; Hay, Oats, &c.
- (A) Forage, green.
- (A) Fruit and fruit preserves, except olives ; f (29-9-16) (15-1-17) (19-2-17) (10-1-19).
Fuel, manufactured, *see* Coke.

G.

- (B)*Gall nuts ; (28-8-17) (24-1-19).
- (A) Game.
- Gilding solution, *see* Gold.
- (A) Glucose ; (19-2-17) (10-5-17) (7-2-19).
Gluten meal, or gluten feed, *see* Cakes and Meals.
- (A) Goat skins ; (18-10-17).
- (A) Goldbeater's skin.
- (A) Gold leaf ; (15-10-18).

- (A) Gold, liquid, including gold paint; gold enamel, gilding solution and all other pigments containing gold; (12-4-18).
- (A) Grains, Brewers' and Distillers'; (12-12-18).
Grains, Pickled, *see* Pickled.
- (A) Gram or dhol; (12-12-18).
Grass seed, *see* Seeds.
- (A) Green forage; (12-12-18).
- (A) Grenades and component parts thereof; (10-5-17).
Ground nut, or earth nut cake and meal, *see* Cakes and Meals.
- (A) Guanos, except whale guano; (2-2-17) (3-1-19).
Guns, *see* Cannon, Firearms, Machine.
Gun-metal, *see* Copper.

H.

- Haricots, *see* Beans.
Hawsers, *see* Steel.
- (A) Hay.
Head wire, *see* Wire.
- (A) Heliographs and their component parts; (3-7-18).
- (B) Hemp ropes, old manilla; (31-1-19).
Hempseed cake and meal, *see* Cakes and Meals.
- (B) Henbane; (10-5-17) (17-1-19).
(A) Hides, wet salted, cattle; (28-2-19).
- (A) Honey; (25-5-18) (19-2-17) (28-2-19).
Hosiery needles, *see* Needles.
Husk meal, *see* Cakes and Meals.
- (B)*Huts, wooden.
(A) Hydrobromic acid; (11-6-18).

I.

- (A) Indigo, synthetic; (6-8-18).
Iron and steel castings, and forgings for hulls and machinery of ships, *see* Shipbuilding Material.
- Iron (1-5-17) the following:—
(A) Angles, channels, joists, tees and other sectional material.
(A) Bars, including flats, rounds, and other sections and shapes.
(A) Billets, blooms and slabs.
(A)*Bridgework, pierwork and constructional material.
Castings, *see* Armour plates; also Shipbuilding Material.
Channels, *see* Angles above.
Constructional material, *see* Bridgework above.
Flats, *see* Bars above.
Forgings, *see* Shipbuilding Material.
- (A) Ingots.
Joists, *see* Angles above.
- (A) Ore.
Pierwork, *see* Bridgework above.
- (A) Pig.
(B) Pipes, wrought; (17-1-19).
(A) Plates and sheets.
(A) Pyrites.
Rails, *see* Railway.
Rounds, *see* Bars above.
- (A) Scrap.
Sections, *see* Bars above.
- (A) Sheet bars.

- Sheets, *see* Plates above.
Slabs, *see* Billets above.
Tees, *see* Angles above.
Wire and wire rods, *see* Wire.
Wire rope, *see* Wire.

J.

- (B) Jute rags, except roofing felt rags (15-1-17) (31-1-19).
(A) Jute, raw and carded; (12-3-17).
(A) Jute threads; (18-12-17).

K.

- (A) Kapoc; (21-2-19).
Kernels, oleaginous, *see* Oleaginous.

L.

- (A) Lard of all kinds and imitation lard; (19-2-17) (10-5-17).
Latch needles, *see* Needles.
- (A) Lead, dry white; (31-1-19).
- (A) Leather, except chamois, skivers and seal; (30-3-17) (19-11-18).
Leek seed, *see* Seeds.
- (A) Lentil flour and meal.
- (A) Levulose; (22-6-17).
Lime phosphate, *see* Phosphate Rock.
Linseed cake, and meal, *see* Cakes and Meals.
- Locust bean meal, *see* Cakes and Meals.
Lupin seed, *see* Seeds.

M.

- (A) Machine guns, mountings for machine guns, and component parts thereof.
Machinery, Ships, *see* Shipbuilding Material.
- (A) Maize; (12-12-16).
(A) Maize germs; (12-12-16).
Maize germ meal, *see* Cakes and Meals.
Maize meal and flour, *see* Cakes and Meals.
- (A) Malt; (19-2-17).
(A) Malt dust, malt flour, culms, sprouts or combings; (12-12-16).
(A) Malt sugar (maltose) and articles, and preparations containing malt sugar; (19-2-17) (28-8-17).
Mangold seed, *see* Seeds.
- (A) Manures, compound, containing either sulphate of ammonia, superphosphate of lime, or potash; (2-1-17) (31-1-19).
- (A) Margarine; (19-2-17).
Meals, *see* Barley; Bean; Cakes; Lentil; Oat; Pea; Rye; Wheat.
- (A) Meat of all kinds (except tinned, spiced and turtlemeat); (19-2-17) (7-1-19).
Meat meal, *see* Cakes and Meals.
- Metals and Ores, *see* specific headings e.g., Copper, Iron, &c.
- (A) Mica block, mica sheets, and mica splittings; (28-6-17) (27-11-17).
Middlings, *see* Offals of Corn.
- (A) Milk, condensed or preserved.
- (A) Milk powder; (12-12-16).
Mill dust and screenings, *see* Offals of Corn.
- (A) Millet; (12-12-16).

- (a) Mines and their component parts.
Molasses, see Feeding Stuffs.
Mustard seed, see Seeds.

N.

- (a) Needles, hosiery machine, latch ; (23-10-16) (18-10-17) (29-11-18).
(a) Nicotine and its compounds ; (6-8-18).
(b) Nitrate bags ; (17-1-19).
 Noils, see Silk ; Wool.
 †Notes of the Bank of France ; (27-8-18).
(a) Notes, Russian rouble ; (26-2-18).
(a) Nuts used as fruit.
 Nuts, see Ground Nuts, Oleaginous, Saponaceous.

O

- (a) Oats.
Offals of corn and grain which may be used as food for animals, the following :—

- (a) Bran.
(a) Middlings.
(a) Mill dust and screenings.
(a) Pollard.
(a) Rice meal (or bran) and dust.
(a) Sharps.
(a) Oils and fats, edible, including blends of two or more edible oils or fats.
(a) Oleaginous kernels, nuts, seeds, and products of all kinds ; (18-8-17) (27-11-17).
(a) Oleo-margarine ; (19-2-17).
(a) Onions.
 Onion seed, see Seeds.
(a) Opium and its preparations.
(a) Opium alkaloids and their salts and preparations.
Ordnance, see Cannon ; Carriages.

P

- Paint, gold, see Gold.
Palmnut cake and meal, see Cakes and Meals.
(a) Paper, waste.
(a) Paraffin wax ; (1-5-17) (2-7-18) (29-11-18).
(a) Patent and proprietary cattle foods of all kinds.
(a) Pea flour and meal.
(a) Peas ; (2-2-17).
Pelets, see Sheepskins.
(a) Perisopes and their component parts ; (10-5-17).
(a) Phosphate rock, namely :—Apatites ; phosphates of lime and alumina ; (2-2-17).
(a) Leached grains and fleshes ; (26-7-16).
(a) Pigeon peas ; (14-12-16).
Pigments containing gold, see Gold.
Pistols, see Firearms.
Plates, see Iron ; Steel.
Pollard, see Offals of Corn.
Poonac cake, see Cakes and Meals.
Poppy seed cake, and meal, see Cakes and Meals.

† Notes of the Bank of France are prohibited to all destinations except to destinations in France.

- (a) Potash, caustic, and articles containing caustic potash.
(a) Potash, muriate, sulphate, and crude mineral potash salts, and mixtures containing any of these substances ; (19-2-17) (17-1-19).
(b) Potash salts, and mixtures containing such potash salts, not otherwise prohibited ; (19-2-17).
(a) Potassium bicarbonate and mixtures containing potassium bicarbonate ; (18-7-17).
(a) Potassium carbonate and mixtures containing potassium carbonate ; (22-6-17).
 Potassium chlorate, see Chlorate.
(a) Potassium cyanide, and mixtures containing potassium cyanide.
(a) Potassium perchlorate.
(a) Potassium permanganate.
(a) Potassium prussiates and mixtures containing potassium prussiate ; (12-3-17).
(a) Potatoes ; (7-6-16).
(a) Poultry ; (4-7-16) (29-9-16) (19-2-17).
 Preserves, see Fruit.
(a) Projectiles of all kinds and their component parts.
 Pulp, see Tomato ; Wood.
(a) Pulp-board waste.
 Pyrites, see Iron.

Q.

- Quinine, see Cinchona.

R.

- Rags, see Jute ; Wool.
(a) Railway rails of iron or steel (1-5-17).
(a) Range-finders and their component parts.
 Rapeseed, or colza seed cake, and meal, see Cakes.*
(a) Rennet powder, rennet extract, and other preparations of rennet ; (4-7-16).
(a) Resins.
 Rice meal (or bran) and dust, see Offals of Corn.
(a) Rice and rice flour, and articles, mixtures, and preparations containing rice or rice flour.
 Rifles, see Firearms.
 Rope, iron or steel, see Wire.
 Ropes, see Hemp.
 Russian rouble, see Notes.
(a) Rye, rye flour and meal.

S.

- (b) Sackings, old ; (31-1-19).
(a) Santonin and its preparations ; (10-5-17) (12-4-18).
(a) Sausages, except tinmed sausages ; (2-2-17).
 Screenings, see Offals of Corn.
 Scrap, see Iron ; Steel.
(a) Searchlights, and their component parts ; (1-5-17).
Seeds : (12-12-16) (12-3-17), the following :—
 (a) Cabbage ; (14-8-17).
 (a) Cauliflower.

- (A) Celery ; (14-8-17).
 (A) Clover ; (14-8-17).
 (A) Grass ; (14-8-17).
 (A) Leek ; (14-8-17).
 (A) Lupin ; (12-12-16).
 (A) Mangold.
 (A) Mustard ; (23-2-17).
 (A) Onion.
 (A) Swedes.
 (A) Turnip.
 (A) Vetch or tare ; (15-10-18).
 Seeds, oleaginous, *see* Oleaginous.
- (A) Semolina.
 Sesame seed cake, and meal, *see* Cakes and Meals.
 Sharps, *see* Offals of Corn.
- (i) Sheepskins, haired or woolled and pelts ; (23-10-16) (18-10-17).
- Sheets**, *see* Iron; Mica; Steel.
- Shipbuilding Materials** ; (15-1-17). 30-3-17 (10-1-19) the following :—
- (n) Engines for use on board ships (including Diesel and other internal combustion engines for marine propulsion) and component parts of such engines.
- (n) Iron and steel castings and forgings for hulls and machinery of ships.
- (n) Machinery for steam ships and component parts thereof; (10-5-17).
- (A) Sectional materials for ship building ; (26-7-16).
- (n) Ships' auxiliary machinery.
- (n) Ships' telegraphs and component parts thereof.
- (n) Steering gear and component parts thereof.
- (n) Winches
- (n) Windlasses.
- See also* Fuel Economisers.
- Signalling apparatus, *see* Submarine.
- Silk and Silk Manufactures** ; (23-10-16) (15-1-17) the following :—
- (i) All threads, yarns and twists of Tussah silk and of artificial silk.
- (A) Cocoons.
- (n) Raw silk and all threads, yarns and twists thereof ; (15-1-17).
- (A) Silk waste of all kinds, including artificial silk waste, and all threads, yarns and twists thereof, including noils and noil yarns.
- (i) Silver bullion, specie and coin ; (12-4-18) (29-11-18).
- Skins**, *see* Calf; Goat; Goldbeater; Hides; Sheep.
- (B) Soda, bichromate of ; (24-1-19).
- Solder, *see* Copper.
- Soya bean cake and meal, *see* Cakes and Meals.
- Spirits, *see* Whisky.
- Steel** ; (1-5-17) (10-5-17), the following :—
- (A) Angles, channels, joists, tees and other steel sectional material.
- (A) Bars, including flats, rounds, and other sections or shapes ; (1-5-17).
- (A) Billets.
- (A) Blooms.
- * (A) Bridgework, pierwork, and structural material.
- Castings, *see* Shipbuilding Materials.
 Channels, *see* Angles, &c., above.
 Flats, *see* Bars above.
- (A) Hawser ; (25-5-16).
- (A) Ingots.
 Joists, *see* Angles, &c., above.
 Pierwork, *see* Bridgework, &c., above.
- (A) Plates and sheets, except black steel sheets less than one-eighth inch thick (*see also* Appendix No. 1); (29-9-16) (1-5-17) (13-12-18).
 Rails, *see* Railway.
- Rounds, *see* Bars, &c., above.
- (A) Scrap.
 Sectional material, *see* Angles, &c., above.
 Sections, *see* Bars, &c., above.
 Sheets, *see* Plates, &c., above.
- (i) Sheet bars.
- (A) Slabs.
 Stamping suitable for aircraft.
 Structural material, *see* Bridgework, above.
 Tees, *see* Angles, &c., above.
 Wire and wire rods, *see* Wire.
 Wire rope, *see* Wire.
- (i) Steel, containing tungsten or molybdenum ; (6-12-18).
- (i) Steel containing chrome, cobalt, nickel or vanadium ; (29-9-16) (1-5-17) (6-12-18).
- (A) Straw.
- (A) Straw-board waste.
- (B) Submarine, sound signalling apparatus.
- (A) Sugar, cane and beet ; (10-5-17); *see also* Confectionery; Malt Sugar.
- (A) Sulphur.
- Sunflower seed cake, and meal, *see* Cakes and Meals.
- (A) Superphosphates.
- Swede seed, *see* Seeds.
- (A) Swords and their component parts.
- T.**
- Tare Seeds**, *see* Seeds.
- (A) Tea other than green tea ; (28-6-16) (19-2-17) (2-7-18) (14-2-19) (28-2-19).
- (A) Telegraphs and telephones, wireless, and instruments and material for wireless telegraphic and telephonic apparatus, including valves ; (15-1-17) (23-2-17) (28-8-17) (14-2-19).
 Telegraphs, ships, *see* Shipbuilding Materials.
- Thread**, *see* Jute; Sill.
- (A) Tomato pulp ; (19-2-17).
- (B) Torpedoes and their component parts.
- (B) Torpedo nets.
- (B) Torpedo tubes.
- Turnip seed, *see* Seeds.
- U.**
- (A) Uniform clothing, naval, military and air force ; (15-10-18).
- V.**
- Valves for wireless telegraphic apparatus, *see* Telegraphs.

- (a) Vegetables, fresh, of all kinds ; (29-9-16)
 (12-12-16) (15-1-17) (10-5-17)
 (26-12-18).
Venison, see Game.
 (a) Vessels ; (18-12-17).
Vetch or tare seeds, see Seeds.
 (b) Vinegar containing not more than 6 per cent. of acetic acid ; (28-6-16).
 (a) Vinegar essence and similar preparations containing more than 6 per cent. of acetic acid ; (29-6-16).

W.

- Waste, see Paper; Pulpboard; Silk Strawboard; Wool.**
 (a) Wax, paraffin ; (1-5-17).
 (b) Web equipment.
 (a) Whalebone ; (1-5-17).
Whale cake, see Cakes and Meals.
 (a) Whale fins ; (1-5-17).
 (a) Wheat, wheat flour and wheat meal, and all articles, mixtures and preparations containing wheat, wheat flour, or wheat meal.
 (a) Whisky.
Winches, see Shipbuilding Material.
Windlasses, see Shipbuilding Material.
 (b) Wire card ; (13-12-18) (7-2-19).
 (b) Wire head ; (13-12-18) (7-2-19).
 (b) Wire of iron or steel ; (7-2-19).
 (b) Wire, reed (7-2-19).
 (a) Wire rods ; (8-2-18) (6-12-18) (7-2-19).
 (b) Wire netting of iron or steel ; (6-12-18) (7-2-19).

- (b) Wire rope of iron or steel ; (6-12-18)
 (7-2-19).
Wires, insulated, the following :—

- (a) Silk-covered wire ; (10-1-19).
 (a) **Wool and Timber** of all kinds, bawn, sawn, or split, planed or dressed, except lignum vitae, mahogany and hard woods ; (29-9-16) (15-1-17) (2-2-17) (12-3-17) (10-1-19) (31-1-19);
 (a) Wood pulp ; (12-12-16).

Wool and Woollen Goods :—

- Rags, *see below.*
Sheepskins, woollen or haired; see Sheepskins.
Shoddy, see below.
 (a) Wool raw and mixtures thereof ; (8-9-16) (18-10-17).
(See also Appendix No. 1 for camel hair, cashmere, alpaca and mohair).
 (a) Wool tops and mixtures thereof ; (18-10-17).
 (a) Wool noils and wool waste and mixtures thereof ; (18-10-17).
 (a) Woollen and worsted yarn and mixtures thereof ; (18-10-17).
 (a) Woollen rags (other than pulled rags) applicable to use otherwise than as manure or as roofing felt rags ; (18-10-17) (31-1-19) 28-2-19.

Y.

- Yarns, see Flax; Silk; Wool**
 (a) Yeast ; (8-9-16) (22-6-17) (28-2-19).
Yellow metal, see Copper.

APPENDIX NO. 1.**GENERAL LICENCES FOR EXPORTS.**

The Director of the War Trade Department announces that an open General Licence has been issued, permitting the exportation of the following goods (without application to the War Trade Department) to all Destinations except those Foreign Destinations to which goods on List "C" are prohibited from export.

Advertising signs made of iron or steel plates or sheets.

Iron and steel bridgework, pierwork and structural material (*i.e.*, "fabricated" material).

- Alpaca, and noils, waste and yarns thereof.
 Artists' water colours.
 Bird seed.
 Blackplates.
 Blanc mange powder.
 Boot polish.
 Browning.
 Camel hair, and noils, waste and yarns thereof.
 Cashmere, and noils, waste and yarns thereof.
 Cement for building and engineering purposes.
 Chillies.
 Custard powder.
 Egg substitute.
 Elliman's embrookation.
 Fish, canned, other than canned salmon.
 Fish pastes other than fish pastes containing salmon.
 Floor polishes, furniture polishes, and creams, and similar polishes containing wax.
 Ginger beer powder.
 Gloy.
 Health salts.
 Huts, wooden.

- Kava kava resin.
 Lemonade powder.
 Lime juice cordial.
 Mango chutney, tomato chutney, and tomato ketchup.
 Marmite.
 Medicinal cachets of rice paper.
 Metal polishes.
 Mixtures and preparations containing not more than 10 per cent. aniline colour, not otherwise prohibited.
 Mohair, and noils, waste and yarns thereof.
 Oil varnish.
 Paint, other than gold paint.
 Phenalgin.
 "Phusto" animal food.
 Pudding powder.
 Scammony resin.
 Soap powders.
 Steel sheets, perforated.
 Strapping, leather, for breeches.
 Vanilla custard.
 Varnishes of all kinds.

A further open general licence has been issued for coal-tar pitch and sulphate of copper. These goods now require specific licence only for (a) foreign destinations to which goods on List "C" are prohibited from export, and (b) for France and French Possessions.

**APPENDIX NO. 2.
LIST OF FREE GOODS.**

See List published in the Board of Trade Journal of the 13th March 1919, which has been republished in the *Gazette of India* of the 19th April 1919.

APPENDIX NO. 3.

SAMPLES.

An open general licence has been issued which permits the free export of all bona-fide samples of prohibited goods to all non-enemy destinations, and to enemy territory with which trade is now permitted (see page 840). Samples exported under this licence may be used only for genuine sample purposes, i.e., for obtaining orders from foreign buyers, and may not be sold after they have served this purpose, except with the written consent of the War Trade Department. Exporters will be required to satisfy the Customs Authorities that the goods presented for export under this licence are bona-fide samples, and to make a declaration to that effect on the relative shipping documents.

Supplement

TO THE

**LIST OF PROHIBITED GOODS
of the 7th March 1919.**

The list of prohibited goods, dated the 7th March, 1919, has been further amended by notice published in the "Board of Trade Journal" of the 13th March, as follows:—

The following headings should be deleted* :—

Heading.	
(A) Barrels and casks, wooden (other than such barrels or casks as contain goods to be shipped for exportation and are allowed by the Commissioners of Customs and Excise to be shipped as the containers of such goods), whether whole or in shocks, and their distinctive component parts.	(A) Goldbeater's skin. (A) Lead, dry white. (A) Paper, waste. (A) Resins. (A) Steel hawsers. (A) Wax, paraffin. (B) Wire, card. (B) Wire, beaded. (B) Wire of iron or steel. (B) Wire, reed (B) Wire netting of iron or steel. (B) Wire rope of iron or steel.
(B) Chrome ore.	
(A) Cork and cork dust.	
(A) Crysolite.	
(B) Ferro-vanadium.	

The following headings should be amended :—

Delete :—

(A) Cotton, raw.

(A) Glucose.

(A) Rice and rice flour and articles, mixtures and preparations containing rice or rice flour.

Substitute :—

(A) Cotton, Egyptian.

(B) Cotton, raw, other than Egyptian.

(A) Glucose, liquid.

(Glucose, solid, now come under List "C.")

(A) Rice and rice flour.

(Articles, mixtures and preparations containing rice or rice flour not otherwise prohibited now come under List "C.")

* These headings now come under List "C."

The following headings should be amended :—

Silk and Silk Manufactures :

the following :—

Delete :—

- (A) All threads, yarns and twists of Tussah silk and of artificial silk.
- (A) Cocoons.
- (A) Raw silk and all threads, yarns and twists thereof; (15-1-17).
- (A) Silk waste of all kinds (including artificial silk waste) and all threads, yarns and twists thereof, including noils and noil yarns.

Substitute :—

(A) Silk, raw, thrown and waste.

(A) Silk yarn, artificial.

(Silk and silk manufactures not otherwise prohibited, including artificial silk manufactures, now come under List "C.")

APPENDIX NO. 1 (page 848).
GENERAL LICENCES FOR EXPORTS.

Add the following to the list :—
Leather, the following :—

East Indian tanned, hide or kip and calf leather, rough and dressed.	case hides, and enamelled and Japanned hides.
Horse hide leather, all descriptions, rough, struck and dressed.	Sheep and lamb leather, dressed, of all descriptions.
Harness leather, dressed, including bag and	Mineral tanned sole leather.

WAR TRADE DEPARTMENT;

14th March, 1919.

EMIGRATION.

The 19th April, 1919.

No. 1845.—In pursuance of section 116-A., sub-section (4) of the Assam Labour and Emigration Act, 1901, as amended by the Assam Labour and Emigration (Amendment) Act, 1915, the Governor General in Council is pleased to approve of the election of Mr. C. Rennison, with effect from the 26th March 1919, to be a Member of the Assam Labour Board as a representative of the Indian Tea Association, Calcutta, and of the Indian Tea Association, London, vice Mr. A. D. Gordon resigned.

GENERAL.

The 19th April, 1919.

No. 1985.—The services of Mr. D. N. Strathie, I.C.S., Under Secretary to the Government of India in the Department of Commerce and Industry, are replaced at the disposal of the Government of Madras, with effect from the date on which he is relieved of his duties in this Department.

No. 2050.—In modification of the Department of Commerce and Industry Notification No. 12078, dated the 2nd November 1918, Mr. D. N. Strathie, I.C.S., is appointed Under Secretary in this Department substantively *pro tempore*, with effect from the 30th October 1918, and substantively from the 17th January 1919.

GEOLOGY AND MINES ESTABLISHMENT.

The 19th April, 1919.

No. 1893.—Dr. G. E. Pilgrim, D. Sc., F. G. S., Assistant Superintendent, Geological Survey of India, is granted such privilege leave as may be due to him on the 15th April 1919, or the subsequent date on which he may avail himself of it, in combination with furlough of such duration as may bring the total period of absence up to one year.

• TRADING BY FOREIGNERS.

The 19th April, 1919.

No. 2092.—Whereas certain hostile foreigners were on the 3rd of August 1914 members of the following mission or religious association, namely;

The Basel Mission, Madras, Bombay and Coorg, and whereas the said mission or religious association is a Company within the definition contained in section 2 of the Enemy Trading Act, 1916 (X of 1916);

Now therefore in pursuance of section 12 of the said Act, the Governor General in Council is pleased to declare that the powers conferred by section 7 of the said Act shall extend to the property moveable and immoveable of the said mission or religious association.

A. H. LEY,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

ECCLESIASTICAL.

Simla, the 15th April, 1919.

No. 153.—The services of the Reverend J. Johnstone-Wright, Senior Chaplain, Church of Scotland, are placed at the disposal of the Government of the Punjab, with effect from the date his leave expires.

The 17th April, 1919.

No. 160.—The Reverend H. J. Kerridge, a temporary chaplain on the Indian Ecclesiastical Establishment, is permitted to resign the service, with effect from the 5th April 1919, or any subsequent date on which he relinquishes charge of his duties.

H. SHARP,
Offg. Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 18th April 1919.

PART A.

PROMOTIONS.

No. 787.—Captain D. M. Large, Royal Army Medical Corps, is granted, subject to His Majesty's approval, the temporary rank of Major while holding an appointment as Deputy Assistant Director, Medical Services. Dated 13th March 1919.

INDIAN ARMY.

No. 788.—The following promotions are made, subject to His Majesty's approval :—
Major to be Lieutenant-Colonel.

Major and Brevet Lieutenant-Colonel Dennis Deane, D.S.O., Commandant, 12th Cavalry. Dated 2nd April 1919.

Captains to be Majors.

Brevet Major Gerald Henry Summers, 26th King George's Own Light Cavalry. Dated 9th January 1919.

Humphrey Gilbert Grace, M.C., 21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse). Dated 11th April 1919.

Lieutenants to be Captains.

Frank Autone Joseph Laville, 16th Rajputs (The Lucknow Regiment). Dated 13th January 1919.

Hambleton Neville Bonefield, attached, 69th Punjabis. Dated 14th March 1919.

Austen Bertram Knight, 4th Cavalry. Dated 17th March 1919.

Henry Harding Milward, attached 50th Kumaon Rifles. Dated 20th March 1919.

Terence Seymour Conner, attached 88th Carluke Infantry. Dated 10th April 1919.

Walter Lind Sherwill Boileau, attached 7th Gurkha Rifles. Dated 19th April 1919.

Temporary Second Lieutenants to be temporary Lieutenants.

Herbert Pitchford. Dated 5th November 1918.

Ian John Burrough. Dated 19th March 1919.

Vivian Cunningham.

George Frederick Bray. } Dated 21st March 1919.

Alfred George Pleasance.

No. 789.—Captain E. T. T. Tedd, 121st Pioneers, is granted, subject to His Majesty's approval, the temporary rank of Major while holding an appointment as Deputy Assistant Adjutant General. Dated 20th March 1919.

No. 790.—Captain T. Moss, 30th Punjabis, is granted, subject to His Majesty's approval the temporary rank of Major while holding an appointment as General Staff Officer, 2nd grade. Dated 3rd April 1919.

No. 791.—Captain (acting Major) W. M. Tate, 55th Coke's Rifles (Frontier Force), is granted, subject to His Majesty's approval, the temporary rank of Major while holding an appointment as Deputy Assistant Director of Clothing. Dated 5th April 1919.

No. 792.—The undermentioned officers are granted, subject to His Majesty's approval, the temporary rank of Captain while holding appointments as Railway Transport Officer, with effect from the dates specified :—

Lieutenant L. N. Douglas, attached 1st King George's Own Gurkha Rifles (The Malakand Regiment). Dated 4th March 1919.

Second Lieutenant T. N. White, attached 35th Sikhs. Dated 4th March 1919.

Lieutenant J. D. D. Forrest, attached 90th Punjabis. Dated 12th March 1919.

Second Lieutenant J. L. V. Smith, attached 12th Pioneers (The Kelat-i-Ghilzie Regiment). Dated 18th March 1919.

No. 793.—Lieutenant R. J. Smith, attached 22nd Punjabis, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Assistant Embarkation Staff Officer. Dated 24th March 1919.

INDIAN MEDICAL SERVICE.

No. 794.—The following promotions are made, subject to His Majesty's approval :—
Captains to be Majors.

William Edward Rees Williams, M.B. } Dated 7th March 1919.
Sorabji Jamasji Bhathena

Lieutenants to be Captains.

John Patrick Huban, M.B.
 Erach Ruttanji Daboo, M.B.
 Martin Melvin Cruicksbank, M.B.
 Anant Yashwant Dabholkar, M.C., M.B.
 Kekhasru Sorabji Master, M.C., M.B.
 Stephen Alphonsus McSwiney, M.B.

Dated 17th March 1919.

No. 795.—Under the provisions of Army Instruction (India) No. 720 of 1918, the following officers will retain the temporary rank of Captain on permanent appointment to the Indian Medical Service as Lieutenants, with effect from the 17th March 1919:—

Durgadas Sanyal, M.B.
 Fazal-ud-Din, M.B.
 Girish Chandra Maitra.
 Bijitendra Basu.
 Sankaranainarkoil Chidambaranatha Alagappan, M.B.

INDIAN ARMY RESERVES.

No. 796.—The following promotions are made, subject to His Majesty's approval:—
Carabtry Branch.

Lieutenants to be Captains.

Luther Holden Barford. Dated 22nd May 1918.
 Montagu Dudding. Dated 5th August 1918.
 Charles Clare Williams. Dated 16th December 1918.
 Reginald George Cavell. Dated 22nd January 1919.
 John Travers Calder. Dated 16th April 1919.

Second Lieutenant to be Lieutenants.

Leslie James Herbinson. Dated 1st May 1918.

Infantry Branch.

Lieutenants to be Captains.
 Julian Clement. Dated 26th August 1918.
 William Charles Mathew. Dated 24th September 1918.
 James Rice. Dated 22nd October 1918.
 Henry George Stanley Flower. Dated 1st December 1918.
 Cedrio Robert Kyffin Crossfield. Dated 4th December 1918.
 George Ernest Crosby Flynn.
 Mathew Lawrence Corley Smith. } Dated 8th January 1919.
 William Watt Phillips. Dated 14th January 1919.
 Cyril Aloysius Leesmond. Dated 15th January 1919.
 Reynolds Lamont Leeky. Dated 29th January 1919.
 William Davis. Dated 3rd February 1919.
 Alexander Maitland. Dated 12th February 1919.
 Walter Frederick Lutter.
 Ely Harry Morby. } Dated 18th February 1919.
 Robert Cecil Dalton. Dated 26th February 1919.
 Clifford Fredrick Scott-Ruffle. Dated 5th March 1919.
 Charles Beattie Anderson. Dated 15th March 1919.
 William Pharaoh Chowns. Dated 25th March 1919.
 Colin Grant Crawford. Dated 26th March 1919.
 Philip Howard Rice. Dated 9th April 1919.
 Charles Duncan Ferrier. Dated 10th April 1919.
 Bertram Mansfield English. Dated 18th April 1919.
 Frederick Wernham Gerrard. Dated 14th April 1919.
 Erick Mossop Ashton. Dated 16th April 1919.
 George William Hoggan. Dated 17th April 1919.
 James Penderell Sulley. Dated 18th April 1919.
 Douglas Vincent Gibson. Dated 19th April 1919.

Second Lieutenant to be Lieutenants.

Alfred Sydney Archer. Dated 30th May 1918.
 Ralph Maynard. Dated 29th August 1918.
 Frederick Layfield.
 George Henry Cottam. } Dated 26th September 1918.
 Archibald Ronald Lindsay.
 Ronald Ginnis. } Dated 31st October 1918.
 Alastair Oswald Grant. Dated 26th November 1918.
 James Percy Wynne Robertson. Dated 28th November 1918.
 Wilfred Charles Tungate.
 Alan Vincent May. } Dated 19th December 1918.
 Norman McIlvain Merry. Dated 30th January 1919.
 James Cahill. Dated 15th January 1919.
 Edward Neville Crewer. Dated 21st March 1919.
 Edmund John Alleguen. Dated 26th March 1919.

Charles Robert Russell. Dated 27th March 1919.

Frank Showers. Dated 30th March 1919.

Kenneth Cambel Lyons.

James Samuel Newman Weston. } Dated 18th April 1919.

No. 787.—Lieutenant R. B. Gildea, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as General Staff Officer, 3rd grade. Dated 28th February 1919.

INDIAN DEFENCE FORCE.

10th Naini Tal Company.

No. 788.—The following promotion is made, subject to His Majesty's approval:—

Second Lieutenant to be Lieutenant.

Frederick Charles Richardson. Dated 1st March 1919.

No. 789.—Captain H. H. Cameron, Indian Defence Force, is granted, subject to His Majesty's approval, the temporary rank of Major while holding an appointment as Commandant of an Indian Details Camp. Dated 28th September 1918.

REGULAR FORCES

No. 800.—The following acting promotions and relinquishments of acting rank are notified, subject to His Majesty's approval:—

Royal Horse and Royal Field Artillery.

Captain F. M. Shepherd, Royal Field Artillery, to be acting Major while commanding a battery of Royal Field Artillery. Dated 10th January 1919.

INFANTRY.

Reserve Battalions (India).

Lieutenant B. O. P. deC. Fisher, The Norfolk Regiment, to be acting Captain while commanding a company. Dated 30th January 1919, vice Lieutenant (acting Captain) T. W. U. Park, vacated with effect from the 15th January 1919.

Lieutenant (acting Captain) T. W. U. Park, Princess Louise's (Argyll and Sutherland Highlanders), relinquishes his acting rank on ceasing to command a company. Dated 15th January 1919.

Lieutenant (acting Captain) L. W. G. Owen, M.C., The Cheshire Regiment, relinquishes his acting rank on ceasing to command a company. Dated 11th March 1919.

Lieutenant (acting Captain) C. E. P. White, The Cameronians (Scottish Rifles), attached, relinquishes his acting rank on ceasing to command a company. Dated 11th March 1919.

Second Lieutenant (acting Captain) J. P. Quinn, The Royal Dublin Fusiliers, attached, relinquishes his acting rank on ceasing to command a company. Dated 11th March 1919.

Lieutenant P. R. Eden, The East Yorkshire Regiment, attached, to be acting Captain while commanding a company. Dated 10th March 1919, vice Lieutenant E. A. Earl, The Devonshire Regiment, vacated with effect from the 23rd February 1919.

INDIAN ARMY.

No. 801.—The following acting promotions and relinquishments of acting rank are notified, subject to His Majesty's approval:—

3rd Skinner's Horse.

Major C. A. Coaker to be acting Lieutenant-Colonel while commanding a regiment. Dated 2nd February 1919, vice Major (acting Lieutenant-Colonel) J. H. Bennett, vacated with effect from the 18th January 1919.

Captain (acting Major) W. A. Broadfoot relinquishes his acting rank on ceasing to be second-in-command. Dated 18th January 1919.

Lieutenant (acting Captain) A. M. H. Russell relinquishes his acting rank on ceasing to be squadron commander. Dated 18th January 1919.

6th King Edward's Own Cavalry.

Captain (acting Major) T. C. Mackenzie relinquishes his acting rank on ceasing to command a depot. Dated 8th February 1919.

Lieutenant (acting Captain) A. A. Abbott relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 6th February 1919.

Lieutenant E. R. Burton, Indian Army Reserve of Officers, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 6th February 1919, vice Lieutenant (acting Captain) A. A. Abbott, vacated with effect from the 6th February 1919.

15th Lancers (Careton's Multanis).

Lieutenant F. Simmons, Indian Army Reserve of Officers, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 26th November 1918, vice Captain K. D. Barbour, vacated with effect from the 11th November 1918.

17th Cavalry.

Captain (acting Major) E. G. Atkinson, to be acting Lieutenant-Colonel while commanding a regiment. Dated 7th December 1918, vice Lieutenant-Colonel R. C. Barry-Smith, vacated with effect from the 22nd November 1918.

Captain C. G. Y. Skipwith to be acting Major while second-in-command of a regiment. Dated 7th December 1918, vice Captain (acting Major) E. G. Atkinson, vacated with effect from the 22nd November 1918.

26th King George's Own Light-Cavalry.

Captain E. J. W. Noakes, Indian Army, attached, relinquishes his acting rank on ceasing to command a squadron. Dated 12th March 1919.

Lieutenant W. N. Powell, M.C., to be acting Captain while commanding a squadron. Dated 12th March 1919, *vice* Lieutenant (acting Captain) R. K. Richardson, vacated with effect from the 25th February 1919.

Lieutenant (acting Captain) R. K. Richardson, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a squadron. Dated 25th February 1919.

30th Lancers (Gordon's Horse).

Lieutenant (acting Captain) R. Meyrick, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a squadron. Dated 5th March 1919.

Burma Mounted Rifles.

Lieutenant G. A. Roxburgh, attached, to be acting Captain while commanding a squadron. Dated 30th October 1918.

2nd Queen Victoria's Own Sappers and Miners.

Lieutenant W. H. Knox, Royal Engineers, attached, to be acting Captain while commanding a company. Dated 11th March 1919, *vice* Captain J. Middleton, Royal Engineers, attached, relieved with effect from the 24th February 1919.

3rd Sappers and Miners.

Lieutenant A. M. Wheeler, Royal Engineers, attached, to be acting Captain while commanding a company. Dated 18th March 1919, *vice* Lieutenant (acting Captain) C. W. T. Green, vacated with effect from the 26th February 1919.

Lieutenant (acting Captain) C. W. T. Green, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 26th February 1919.

5th Light Infantry.

Major C. E. Fox-Male, M.C., to be acting Lieutenant-Colonel while commanding a battalion. Dated 13th August 1918.

Major K. D. M. Henderson, M.C., to be acting Lieutenant-Colonel while commanding a battalion. Dated 15th September 1918, *vice* Major (acting Lieutenant-Colonel) C. E. Fox-Male, M.C., vacated with effect from the 31st August 1918.

Major (acting Lieutenant-Colonel) C. E. Fox-Male, M.C., relinquishes his acting rank on ceasing to command a battalion. Dated 31st August 1918.

6th Jut Light Infantry.

Lieutenant R. F. Colwill to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 3rd March 1919, *vice* Captain W. A. D. Kelly, vacated.

15th Ludhiana Sikhs.

Brevet Colonel C. N. Macmullen, D.S.O., to be acting Lieutenant-Colonel while commanding a battalion. Dated 3rd March 1919, *vice* Major C. F. W. Hughes, M.C., vacated with effect from the 16th February 1919.

23rd Sikh Infantry.

Major P. G. Carey, 31st Punjabis, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 14th November 1918, *vice* Brevet Lieutenant-Colonel F. E. G. Talbot, vacated with effect from the 30th October 1918.

33rd Punjabis.

Lieutenant (acting Captain) W. H. Stevenson, attached, relinquishes his acting rank on ceasing to command a company. Dated 8th January 1919.

Lieutenant W. H. Field, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 23rd January 1919, *vice* Lieutenant W. H. Stevenson, vacated with effect from the 8th January 1919.

Lieutenant (acting Captain) J. P. Richmond, attached, relinquishes his acting rank on ceasing to command a company. Dated 24th January 1919.

Lieutenant (acting Captain) C. Blomeley, attached, relinquishes his acting rank on ceasing to command a company. Dated 18th February 1919.

Lieutenant H. F. Dempster, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 8th February 1919, *vice* Lieutenant J. P. Richmond, vacated with effect from the 24th January 1919.

35th Sikhs.

Lieutenant J. E. Lloyd, M.C., to be acting Captain while commanding a company, from 10th September 1918 to 18th December 1918, inclusive; *vice* Captain A. G. Ogilvy, appointed a depot commander from 26th August 1918; retains his acting (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant, from 19th December 1918, to 30th December 1918, inclusive; *vice* Lieutenant R. Pickersgill, vacated with effect from the 19th December 1918; and while commanding a company, from 15th January 1919, *vice* Captain E. H. Barry, vacated with effect from the 31st December 1918.

Lieutenant R. Pickersgill to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant, from 10th September 1918 to 18th December 1918, inclusive; *vice* Lieutenant (acting Captain) J. E. Lloyd, M.C., vacated with effect from the 26th August 1918.

Lieutenant J. Gault to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant, from 15th January 1919 to 18th February 1919, inclusive; *vice* Lieutenant (acting Captain) J. E. Lloyd, M.C., vacated with effect from the 31st December 1918.

Lieutenant E. R. Magonty to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 19th February 1919, *vice* Lieutenant J. Gault, vacated with effect from the 19th February 1919.

Lieutenant C. W. W. Ford to be acting Major while second-in-command of a battalion. Dated 2nd March 1919, *vice* Lieutenant J. J. Purbes, vacated with effect from the 15th February 1919.

Lieutenant (acting Captain) E. F. Bugler, attached, relinquishes his acting rank on ceasing to command a company. Dated 19th March 1919.

Lieutenant (acting Captain) T. G. Mugford, attached, relinquishes his acting rank on ceasing to command a company. Dated 19th March 1919.

Lieutenant S. F. W. Matthews, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant, from 2nd March 1919 to 18th March 1919, inclusive; *vice* Lieutenant R. A. Voit, vacated with effect from the 15th February 1919.

37th Dogras.

Lieutenant (acting Captain) J. L. Hunt, attached, retains his acting rank while commanding a depot, from 20th October 1918 to 9th January 1919, inclusive; *vice* Major R. C. L. Morris, M.C., vacated with effect from the 5th October 1918.

Second Lieutenant R. E. Powell to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant, from 20th October 1918 to 9th January 1919, inclusive; *vice* Lieutenant (acting Captain) J. L. Hunt, vacated with effect from the 5th October 1918.

Brevet Major W. E. Beazley, M.C., 5th Sikhs (Frontier Force), attached, to be acting Major while commanding a depot. Dated 22nd February 1919, *vice* Major L. B. Cloete, vacated with effect from the 7th February 1919.

59th Gorkhali Rifles.

Lieutenant (acting Captain) R. J. Fanning, M.C., relinquishes his acting rank on ceasing to command a company. Dated 12th November 1918.

Lieutenant R. J. Fanning, M.C., to be acting Captain while commanding a company. Dated 2nd January 1919, *vice* Major H. R. B. Reed, M.C., vacated with effect from the 18th December 1918.

Lieutenant (acting Captain) P. Challen to be acting Major while second-in-command of a battalion. Dated 16th January 1919, *vice* Major K. Henderson, D.S.O., vacated with effect from the 1st January 1919.

Lieutenant H. Price to be acting Captain while commanding a company. Dated 16th January 1919, *vice* Major K. Henderson, D.S.O., vacated with effect from the 1st January 1919.

42nd Deobhi Regiment.

Captain (acting Major) J. L. Eden, 43rd Etahura Regiment, attached, relinquishes his acting rank on ceasing to command a depot. Dated 15th March 1919.

Lieutenant (acting Captain) C. R. Atkins, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 15th March 1919.

Lieutenant (acting Captain) J. K. C. Brownlie relinquishes his acting rank on ceasing to be employed as acting Captain (additional). Dated 15th March 1919.

Lieutenant (acting Captain) L. S. Torrance relinquishes his acting rank on ceasing to command a company. Dated 15th March 1919.

Lieutenant (acting Captain) A. L. Gannicott relinquishes his acting rank on ceasing to command a company. Dated 15th March 1919.

50th Kumaon Rifles.

Captain H. R. C. Meade, 8th Gurkha Rifles, attached, to be acting Major, while commanding a depot, from 5th February 1918 to 20th March 1918, inclusive.

Lieutenant H. R. Harrop, Indian Army Reserve of Officers, to be acting Captain while commanding a depot, from 5th April 1918 to 3rd June 1918, inclusive; *vice* Captain H. R. C. Meade, vacated with effect from the 21st March 1918.

Lieutenant H. R. Harrop, Indian Army Reserve of Officers, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant, from 5th February 1918 to 20th March 1918, inclusive.

Lieutenant W. L. Lloyd, M.C., to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant, from 5th April 1918 to 3rd June 1918, inclusive; *vice* Lieutenant H. R. Harrop, vacated with effect from the 21st March 1918.

63rd Palamcottah Light Infantry.

Second Lieutenant G. E. Hamill to be acting Captain while commanding a company. Dated 18th February 1919, vice Lieutenant (acting Captain) D. D. M. Urquhart, vacated with effect from the 3rd February 1919.

Lieutenant (acting Captain) D. D. M. Urquhart relinquishes his acting rank on ceasing to command a company. Dated 3rd February 1919.

70th Burma Rifles.

Lieutenant (acting Captain) B. R. Leslie Smith relinquishes his acting rank on ceasing to command a company. Dated 26th January 1919.

Lieutenant (acting Captain) S. F. H. Griffin relinquishes his acting rank on ceasing to command a company. Dated 7th March 1919.

81st Pioneers.

Lieutenant L. J. Roach to be acting Captain while holding the appointment of Adjutant. Dated 9th March 1919, vice Lieutenant (acting Captain) H. C. Bell, vacated with effect from the 22nd February 1919.

Lieutenant (acting Captain) H. C. Bell relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 22nd February 1919.

Army Department Notification No 558, dated the 15th March 1919, so far as it relates to the 81st Pioneers, is cancelled.

82nd Punjabis.

Captain (acting Major) A. J. L. Wallace, 52nd Sikhs (Frontier Force) attached, relinquishes his acting rank on ceasing to command a depot. Dated 12th March 1919.

Lieutenant (acting Captain) F. H. Badman, 48th Punjabis, attached, relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 12th March 1919.

95th Infantry.

Lieutenant H. E. Thornton, M.C., to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant, vice Lieutenant (acting Captain) W. H. Sendall, vacated with effect from the 18th March 1919.

Lieutenant (acting Captain) W. H. Sendall relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 12th March 1919.

Lieutenant W. H. Sendall to be acting Captain while commanding a company. Dated 13th March 1919, vice Major L. H. Staples, transferred with effect from the 25th February 1919.

102nd King Edward's Own Grenadiers.

Lieutenant (acting Captain) W. A. Boyce, Indian Army, attached, relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 19th March 1919.

Lieutenant D. Irvin to be acting Captain while commanding a company. Dated 16th February 1919, vice Lieutenant (acting Captain) H. G. L. Ward, vacated with effect from the 1st February 1919.

Lieutenant (acting Captain) H. G. L. Ward relinquishes his acting rank on ceasing to command a company. Dated 1st February 1919.

103rd Mahratta Light Infantry.

Lieutenant (acting Captain) H. Hanna, attached, relinquishes his acting rank on ceasing to command a company. Dated 2nd April 1919.

120th Rajputana Infantry.

Captain C. O. R. Mose, M.C., to be acting Major while second-in-command of a battalion. Dated 15th November 1918.

Lieutenant W. N. Richards, attached, to be acting Captain while commanding a company. Dated 15th November 1918.

Lieutenant F. E. N. Faithfull, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 2nd January 1919.

124th Duchess of Connaught's Own Baluchistan Infantry.

Lieutenant J. Teague, M.C., attached, to be acting Captain while commanding a company. Dated 10th November 1918.

Lieutenant J. W. Lord, attached, to be acting Captain while commanding a company. Dated 16th November 1918.

Lieutenant A. W. Goolden, attached, to be acting Captain (additional). Dated 16th November 1918, and from acting Captain (additional) retains his acting rank while commanding a company, from 24th November 1918 to 1st January 1919.

Lieutenant J. G. Advent, attached, to be acting Captain (additional), from 9th December 1918 to 1st January 1919.

Lieutenant F. R. Honeyball, attached, to be acting Captain while commanding a company. Dated 16th January 1919.

Lieutenant A. W. Goolden, attached, to be acting Captain (additional). Dated 16th January 1919.

Lieutenant J. R. Gregory, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 20th December 1917.

Lieutenant J. W. Lord, attached, to be acting Captain while commanding a company, from 15th February 1918 to 20th April 1918.

Lieutenant J. Currie to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant, *vice* Lieutenant (acting Captain) G. Jacob, vacated with effect from the 7th March 1919.

Lieutenant (acting Captain) G. Jacob relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 7th March 1919.

127th Queen Mary's Own Baluch Light Infantry.

Captain E. A. W. Lake to be acting Major while second-in-command of a battalion. Dated 27th July 1918, *vice* Major A. Macknell, vacated with effect from the 12th July 1918.

Lieutenant J. S. Harvey to be acting Captain while commanding a company. Dated 27th July 1918, *vice* Captain E. A. W. Lake, vacated with effect from the 12th July 1918.

Lieutenant C. G. Prior to be acting Captain while commanding a company. Dated 27th July 1918, *vice* Lieutenant (acting Captain) A. J. Dyer, vacated with effect from the 12th July 1918.

Lieutenant (acting Captain) A. J. Dyer relinquishes his acting rank on ceasing to command a company. Dated 12th July 1918.

152nd Punjabis.

Lieutenant E. Best to be acting Captain while commanding a company. Dated 3rd March 1919, *vice* Captain H. R. Briggs, vacated with effect from the 16th February 1919.

Lieutenant (acting Captain) R. J. L. Scott relinquishes his acting rank on ceasing to command a company. Dated 16th February 1919.

Lieutenant J. W. C. Colquhoun to be acting Captain while commanding a company. Dated 3rd March 1919, *vice* Lieutenant (acting Captain) R. J. L. Scott, vacated with effect from the 16th February 1919.

Lieutenant J. M. Lyall, Indian Army Reserve of Officers, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 5th March 1919, *vice* Lieutenant (acting Captain) C. L. Sevenoaks, vacated.

Lieutenant (acting Captain) C. L. Sevenoaks relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 4th March 1919.

Lieutenant C. L. Sevenoaks to be acting Captain while commanding a company. Dated 5th March 1919, *vice* Lieutenant (acting Captain) G. E. O. Ansell, vacated with effect from the 16th February 1919.

Lieutenant (acting Captain) G. E. O. Ansell relinquishes his acting rank on ceasing to command a company. Dated 16th February 1919.

153rd Rifles.

Captain (acting Major) P. N. Malby relinquishes his acting rank on ceasing to command a depot. Dated 18th March 1919.

154th Indian Infantry.

Captain (acting Major) B. St. J. Smith relinquishes his acting rank on ceasing to command a depot. Dated 3rd March 1919.

Lieutenant (acting Captain) F. M. Basgar relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 3rd March 1919.

8th Gurkha Rifles.

Captain (acting Major) H. R. Harington relinquishes his acting rank on ceasing to hold the appointment of second-in-command. Dated 2nd January 1919.

Lieutenant (acting Captain) J. H. Innes, M.C., attached, to be acting Major while holding the appointment of second-in-command. Dated 17th January 1919, *vice* Captain H. R. Harington, vacated with effect from the 2nd January 1919.

Lieutenant K. Burrell, attached, to be acting Captain while commanding a company. Dated 17th January 1919, *vice* Captain H. R. Harington, vacated with effect from the 2nd January 1919.

11th Gurkha Rifles.

Lieutenant C. W. F. Scott, 9th Gurkha Rifles, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant, from 6th August 1918 to 17th October 1918, inclusive; *vice* Lieutenant H. C. A. Hunter, Indian Army Reserve of Officers, vacated with effect from the 22nd July 1918.

Lieutenant R. A. Jones to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant from 17th November 1918 to 17th December 1918, inclusive; *vice* Lieutenant R. A. Briggs, vacated with effect from the 2nd November 1918.

Lieutenant R. A. Briggs to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant, from 2nd January 1919 to 1st February 1919, inclusive; *vice* Lieutenant R. A. Jones, vacated with effect from the 18th December 1918.

Lieutenant H. C. A. Hunter, Indian Army Reserve of Officers, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 17th February 1919, *vice* Lieutenant R. A. Briggs, vacated with effect from the 2nd February 1919.

Lieutenant W. S. Valentine to be acting Captain while commanding a company, from 21st September 1918 to 1st November 1918, inclusive; *vice* Captain R. B. Dent, vacated with effect from the 6th September 1918.

Lieutenant C. W. F. Scott, 9th Gurkha Rifles, attached, to be acting Captain while commanding a company. Dated 2nd November 1918, vice Major D. S. Orchard, vacated with effect from the 18th October 1918.

Lieutenant M. B. Shier to be acting Captain while commanding a company. Dated 2nd January 1919, vice Lieutenant R. A. Briggs, vacated with effect from the 18th December 1918.

Lieutenant R. A. Briggs to be acting Captain while commanding a company, from 17th November 1918 to 17th December 1918, inclusive; vice Lieutenant W. S. Valentine; vacated with effect from the 2nd November 1918.

108th Labour Corps.

Second Lieutenant (acting Lieutenant) K. S. Mackenzie, Indian Army Reserve of Officers, relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 6th April 1919.

No. 802.—Army Department Notification No. 1742, dated the 2nd August 1918, so far as it relates to the grant of acting rank of Captain to Lieutenant H. R. Harrop, Indian Army Reserve of Officers, and Lieutenant W. L. Lloyd, M.C., 50th Kumaon Rifles, is cancelled.

APPOINTMENTS.

UNATTACHED LIST FOR INDIAN ARMY.

No. 803.—The undesignated gentleman Cadets from the Cadet College, Quetta, to be Second Lieutenants, subject to His Majesty's approval, with a view to their appointment to the Indian Army. Dated 15th April 1919.

Harold Arthur Wansbrough-Jones.	Arthur William Harry Gascoigne.
Eric Ralph Lingeman.	Evelyn Hey Cobb.
Gorden David Hopley.	Frank Hebdon Hoskyn.
Vivian Carlyon Tweedy.	Henry Ernest Smith.
Percival Henry Biddulph Furley.	Rupert Savignay Clemons.
John Hartley Richardson.	Cyril Llewellyn Stuart-William.
Henry Woodley Picken.	Wilfrid Fraser Harris Herdon.
Philip White Parker.	George Matteo Brookman Burt.
Abraham Frederic Elsner Stewart.	Leslie Boileau Barton.
Alan Edgar Belchamber.	Louis Treloar Widdicombe.
Cyril Walter Montague Morris.	Wentworth Dillon Godfray.
Cyril Frederic Wreford.	James Henry Crawford.
Cecil Underhill Coldicott.	Victor Dennisoun Winstanley Anderson.
Eric Robert Andrews.	Arthur George Stewart.
Francis Wyndham O'Sullivan.	Mervyn Alan Barrett.
Brian Baden Powell.	James Exshaw.
Arthur Geoffrey Strang.	Alexander Haywood Marshall.
Humphrey Aston Barnes.	John Roberts West.
Robert Claude Battman Bristow.	John Francis Grahamsley Howitt.
Arthur Eric Croker Poole.	Gerald Leslie Ambrose.
David James Corteen Wiseman.	Hubert Roland Croucher.
William Alan Hasler.	Walter Downing.
Alfred Robert Luxton.	Arthur William Victor Hendy.
Robert Allen Fenwick Thorp.	Frederick Osborne Pilkington.
Leo Domonic Gleeson.	Jack Selwyn Jenkies.
Cuthbert Harold Boyd Rodham.	James Robinson.
Henry Leonard Drake.	John Manby.
Alan Ernest Baker.	Clyde Henry Walker.
James Francis Robert Forman.	Daryl Robert George Peal.
James Noble Mackay.	Charles William Guiney Bond.
Henry Kenneth Tippett.	Dennis Leigh Gale.
Reginald Louis Bazalgette.	Humphrey Walter Gayer.
Lance Mount Barlow.	Henry Charles Lindsay Youngman.
Oswald Keith Ernest Jesty.	John Harold Randall.
John Gooch Hurrell.	John Vincent Peart.
Gerald Francis Xavier Bullied.	Harry Richard Hamilton-Cox.
Robin William George Stephens.	Robert William Davis Gloyne.
Geoffrey Forbes Skene Keating.	Richard McNeill.
Charles Alfred Vickers.	Hugh Leslie Gough.
Ralph Joseph Carroll.	Eric Leslie Kingdom Frost.
Geoffrey Paulet French Hills.	Philip Critchell Bullock.
Eugene St. John Birnie.	Frederick Charles Bonyngé.
William Stainton Elligs.	Henry Roberts Dalzell Moore.
Hugh Leslie Wyndham.	Francis Bay Seppings Cowens.
Alfred Compson Daw.	Eric Hearn Reid.
Clement Arthur Grey.	Horace Wilfred Murphey.
Arnold Eustace Browne.	Richard Burman Hawkes.

Geoffrey Herman Garratt.
 Horace Grosvenor Nettleton Leakey.
 Edward Percival Cotton.
 Victor Carlton Griffin.
 Edward Atholl Forbes.
 Gerard Arthur Ingallton Sanders.
 Norman Hector Yeend.
 Harry Arthur St. George French.
 Leonard McNeill Nolan.
 John Long Gaskell Harvey.
 Hugh Brereton Dalrymple-Hay.
 Alec Ferrier Watson.
 Donald Neil O'Connor.
 Charles Lyons Mervyn Voules.
 John Fortescue Briard.
 Francis Hamrin Nelson.
 Albert Edward Watchorn.
 Alfred Kelly McGonigal.
 Maurice Patrick Steer.

John Alexander Greenway.
 Francis Arnold Domonic Leo Mathew.
 Arthur Hayward Woodhouse.
 Thomas Geoffrey Hill.
 William Cluff Leeper.
 Harry Sandys-Pomberton.
 Kenneth Chalmers Packman.
 Charles Edward Wordsworth Kennedy.
 Jack D'ries de Wilton.
 Charles Frederick Mayne Godtschalk.
 David James Armitage Eaton-Richards.
 Richard de Vere White.
 Cecil Graeme Wilson.
 Edward Broughton Blackburn.
 George Harold Patton.
 Wilfred Cecil McMahon Waite.
 Leonard John Pomeroy Tremlett.
 Walter Stanley Hopping.
 Hugh Cyril Christian.

INDIAN MEDICAL SERVICE.

No. 804.—Subject to His Majesty's approval, the undermentioned officers have been appointed permanently to the Indian Medical Service as Lieutenants by the Right Hon'ble the Secretary of State for India. Their commissions will bear date 17th March 1919:—

John Patrick Huban, M.B., Royal Army Medical Corps (S.R.)
 Erach Ruttanji Daboo, M.B., Indian Medical Service (T.C.)
 Martin Melvin Crucksbank, M.B., Royal Army Medical Corps (T.C.)
 Anant Yashwant Daholkar, M.C., M.B., Indian Medical Service (T.C.)
 Kekbasru Serabji Master, M.C., M.B., Indian Medical Service (T.C.)
 Stephen Alphonsus McSwirry, M.B., Royal Army Medical Corps (T.C.)
 Durgadas Sanyal, M.B., Indian Medical Service (T.C.)
 Fazal-ud-Din, M.B., Indian Medical Service (T.C.)
 Girish Chandra Maitra, Indian Medical Service (T.C.)
 Bijitendra Basu, Indian Medical Service (T.C.)
 Sankaranainarkoil Chidambaramatha Alagappan, M.B., Indian Medical Service (T.C.)

INDIAN ARMY RESERVES.

No. 805.—The following officers are admitted to the Indian Army Reserve of Officers subject to His Majesty's approval:—

Cavalry Branch.

To be Lieutenant.

Montagu Dudding, Essex Yeomanry, attached 9th Hertford's Horse. Dated 18th February 1918, but to rank from the 1st September 1915.

Infantry Branch.

To be Captain.

John Rupert Saywell, The Royal Army Service Corps, attached 26th Punjabis. Dated 30th September 1918, but to rank from the 5th August 1918.

To be Lieutenant.

Albert Stuart Black, The Royal Army Service Corps, attached The Supply and Transport Corps. Dated 9th February 1918, but to rank from the 18th August 1916.

Robert Cecil Dalton, The London Regiment (Queen's Westminster Rifles), attached 9th Russell's Infantry. Dated 30th September 1918, but to rank from the 26th February 1916.

Albert John Dyer, 98th Training Reserve Battalion, attached 130th King George's Own Baluchis (Jacob's Rifles). Dated 16th September 1917, but to rank from the 27th July 1916.

Herbert Stanley Champion, The Duke of Cornwall's Light Infantry, attached The Supply and Transport Corps. Dated 25th November 1917, but to rank from the 19th August 1916.

James Dow Riddoch, The Scottish Horse, attached The Supply and Transport Corps. Dated 21st August 1917, but to rank from the 5th August 1917.

Cyril Augustus Norman, The Gloucestershire Regiment, attached 151st Indian Infantry. Dated 27th August 1918, but to rank from the 5th September 1917.

Kenneth Darracott Scott, The Lincolnshire Regiment, attached 46th Punjabis. Dated 12th May 1918, but to rank from the 1st March 1918.

Donald Gilbert Chapman, Royal Naval Division, attached 151st Indian Infantry. Dated 12th October 1918, but to rank from the 27th March 1919.

To be Second Lieutenants.

George Henry Cottam, General List, attached 90th Punjabis. Dated 23rd January 1918, but to rank from the 26th September 1917.

Ronald Ginn, General List, attached 22nd Punjabis. Dated 9th February 1918, but to rank from the 31st October 1917.

Alastair Oswald Grapt, General List, attached 11th Gurkha Rifles. Dated 5th February 1918, but to rank from the 26th November 1917.

James Percy Wynne Robertson, The King's Own (Royal Lancaster Regiment), attached 109th Infantry. Dated 7th September 1918, but to rank from the 28th November 1917.

Alan Vincent May, General List, attached 11th Gurkha Rifles. Dated 26th March 1918, but to rank from the 19th December 1917.

Edmund John Allegueen, General List, attached 43rd Erinpura Regiment. Dated 30th September 1918, but to rank from the 26th March 1918.

Charles Robert Russell, General List, attached 8th Rajputs. Dated 7th September 1918, but to rank from the 27th March 1918.

Joseph William Murray, General List, attached 38th Dogras. Dated 27th August 1918, but to rank from the 29th May 1918.

Frederick Lewis Evans, General List, attached 8th Rajputs. Dated 4th September 1918, but to rank from the 29th May 1918.

Arthur Wilfred Ellis, General List, attached 43rd Erinpura Regiment. Dated 30th September 1918, but to rank from the 29th May 1918.

Percival George Savage, General List, attached 12th Pioneers (The Kelat-i-Ghilzie Regiment). Dated 11th September 1918, but to rank from the 15th June 1918.

Edward Henry Smith, General List, attached 5th Light Infantry. Dated 30th September 1918, but to rank from the 15th June 1918.

Alan Davidson Brown, General List, attached 98th Infantry. Dated 24th September 1918, but to rank from the 26th June 1918.

Samuel John Edward Medlicott, General List, attached 105th Mahratta Light Infantry. Dated 30th September 1918, but to rank from the 26th June 1918.

No. 806.—In Army Department Notification No. 418, dated the 28th February 1919 for "Thomas Alfred Bronby" read "Thomas Alfred Bromby".

RESIGNATIONS.**INDIAN MEDICAL SERVICE.**

No. 807.—Subject to His Majesty's approval, the undermentioned officers are permitted to resign their temporary commissions, with effect from the dates specified:—

Temporary Lieutenant Cochandy Oommen. Dated 31st December 1918.

Temporary Captain Kandathil Mathulla Mathew. Dated 1st January 1919.

Temporary Captain Ravanasamudram Sundaramayyar Harihara Ayyar. Dated 3rd January 1919.

Temporary Captain Sita Nath Ghosh. Dated 4th January 1919.

Temporary Captain Hakim Ahmad Alavi. Dated 5th January 1919.

Temporary Lieutenant Muhammad Selaiman Ashraf. Dated 6th January 1919.

Temporary Lieutenant Prafulla Ranjan Das Gupta. Dated 7th January 1919.

Temporary Lieutenant Gopalasamudram Sundara Ayyar Sankara Ayyar. Dated 8th January 1919.

Temporary Captain Sistla Lakshmipathi Somayaji. Dated 10th January 1919.

Temporary Captain Bantwal Rama Bhatji. Dated 14th January 1919.

Temporary Captain Amar Nath Madhok. Dated 16th January 1919.

Temporary Captain Bagepalli Venkatavarada Acharya. Dated 26th January 1919.

Temporary Captain Manmatha Nath Chatterji. Dated 31st January 1919.

Temporary Captain Suresh Chandra Sarkar. Dated 31st January 1919.

Temporary Captain Prandhan Ghosh. Dated 1st February 1919.

Temporary Captain Paresh Chandra Gula. Dated 1st February 1919.

Temporary Captain Jatindra Nath Bal. Dated 16th February 1919.

Temporary Captain Abraham Isaac Simon. Dated 18th February 1919.

Temporary Lieutenant Ram Krishna Chatterjee. Dated 28th February 1919.

Temporary Lieutenant Kallarackal Mathai Thomas. Dated 1st March 1919.

INDIAN ARMY RESERVES.

No. 808.—Subject to His Majesty's approval, Second Lieutenant Charles Henry Judge, Indian Army Reserve of Officers, is permitted to relinquish his commission on account of ill-health, with effect from the 26th February 1919.

No. 809.—Second Lieutenant William Leslie Wood is permitted to resign his commission in the Indian Army Reserve of Officers, subject to His Majesty's approval, with effect from the 12th April 1919.

No. 810.—Lieutenant (temporary Lieutenant-Colonel) Charles Henry James Craven relinquishes his commission in the Indian Army Reserve of Officers, on ceasing to be employed with a Labour Corps, subject to His Majesty's approval, with effect from the 7th March 1918.

RETIREMENTS.

INDIAN ARMY.

No. 811.—Subject to His Majesty's approval, Major Henry George Sealy, Indian Army, is placed on the retired list, with effect from the 22nd March 1919.

REWARDS.

No. 812.—Subject to His Majesty's approval, the honorary rank of Captain is conferred on retirement, on Risaldar-Major Balwant Singh, Sardar Bahadur, 3rd Skinner's Horse. Dated 18th January 1919.

PART B.

APPOINTMENTS.

COMMAND AND STAFF

No. 813.—The undermentioned appointments are made :—

BRIGADE COMMANDER.

Colonel (temporary Brigadier-General) A. M. S. Elsmie, C.M.G., Indian Army. Dated 21st September 1918.

General Staff Officer, 1st Grade.

Major (temporary Lieutenant-Colonel) F. G. Gillies, 38th Queen Victoria's Own Light Cavalry. Dated 5th October 1918.

General Staff Officers, 2nd Grade.

Captain (temporary Major) J. H. G. Palmer, 21st Punjabis. Dated 19th July 1918.
Major C. L. D. H. Whitaker, 1st Infantry. Dated 24th October 1918.

Deputy Assistant Adjutant-Generals.

Captain (temporary Major) R. C. V. Porter, West India Regiment. Dated 8th October 1918.

Captain (temporary Major) H. Brown, The Prince of Wales's Volunteers (South Lancashire Regiment). Dated 6th October 1918.

Deputy Assistant Adjutant and Quarter Master Generals.

Major G. C. S. Black, 8th Rajput's. Dated 11th October 1918.

Captain (temporary Major) L. Mellish-Jackson, The Duke of Cambridge's Own (Middlesex Regiment). Dated 11th November 1918.

Brigade Major.

Major W. C. N. Lee, 87th Lancers (Baluch Horse). Dated 10th March 1919.

Staff Captains.

Captain R. R. Glynne-Jones, The South Wales Borderers. Dated 5th October 1918.

Captain R. H. Penrose-Welsted, Prince Albert Victor's Rajputs. Dated 6th October 1918.

Lieutenant (temporary Captain) P. J. H. Stent, Indian Army Reserve of Officers. Dated 12th October 1918.

Lieutenant (temporary Captain) H. Banham, Indian Army Reserve of Officers. Dated 20th October 1918.

Lieutenant (temporary Captain) H. E. Giles, Indian Army Reserve of Officers. Dated 20th October 1918.

Lieutenant (temporary Captain) J. Teague, attached 124th Duchess of Connaught's Own Baluchistan Infantry. Dated 10th March 1919.

Staff Lieutenants.

Lieutenant J. M. Stirling, 59th Rifles (Frontier Force). Dated 29th December 1918.

Lieutenant E. O. Whitmore, 84th Sikh Pioneers. Dated 27th January 1919.

PERSONAL APPOINTMENT.

Aide-de-Camp.

Lieutenant E. E. B. Moritz, attached 71st Punjabis. Dated 18th September 1918.

SPECIAL APPOINTMENTS.

Graded as General Staff Officer, 1st grade.

Major (temporary Lieutenant-Colonel) G. P. Grant, D.S.O., 106th Hazara Pioneers. Dated 17th October 1918.

Graded as General Staff Officer, 3rd grade.

Lieutenant (temporary Captain) W. E. James, Indian Army Reserve of Officers. Dated 8th October 1918.

Graded as Assistant Quarter Master Generals.

Lieutenant-Colonel C. F. Dobbs, D.S.O., 94th Russell's Infantry. Dated 21st July 1918.
Colonel E. W. Wall, C.M.G., Indian Army. Dated 4th September 1918.

Colonel H. C. Tytler, D.S.O., Indian Army. Dated 5th October 1918.

Graded as Deputy Assistant Adjutant General.

Major F. J. Henson, The Queen's Own (Royal West Kent Regiment). Dated 21st July 1918.

Graded as Deputy Assistant Quarter Master Generals.

Lieutenant (temporary Major) R. C. H. Padfield, Indian Army Reserve of Officers. Dated 10th July 1918.

Lieutenant (temporary Major) A. K. Tennant, The Royal Sussex Regiment. Dated 11th November 1918.

Major C. H. Digges La Touch, 16th Cavalry. Dated 22nd December 1918.

Major W. C. N. Lee, 37th Lancers (Baluch Horse). Dated 22nd December 1918.

Graded as Staff Captain.

Lieutenant (temporary Captain) H. G. Cooper, Indian Army Reserve of Officers. Dated 10th July 1918.

Graded as Staff Lieutenants.

Second Lieutenant J. A. Taylor, Indian Army Reserve of Officers. Dated 21st July 1918.

Second Lieutenant G. C. Shannon, Indian Army Reserve of Officers. Dated 21st July 1918.

Lieutenant W. T. Turner, 118th Infantry. Dated 21st December 1918.

Assistant Provost Marshals.

Lieutenant (temporary Captain) A. L. Collingwood, 117th Mahrattas. Dated 23rd October 1918.

Lieutenant (temporary Captain) W. J. C. Phillips, Indian Army. Dated 6th December 1918.

Lieutenant (temporary Captain) J. C. Sutton, Indian Army. Dated 13th December 1918.

PERSONAL STAFF.

No. 814—The Viceroy and Governor General has been pleased to make the following appointment on His Excellency's Personal Staff, with effect from the 18th March 1919:—

To be Honorary Surgeon.

Major A. E. J. Lister, M.B., F.R.C.S., I.M.S., rice Major E. A. C. Matthews, D.S.O., M.B., I.M.S., tenure expired.

No. 815.—The services of Captain L. C. Stevens, Royal Field Artillery, are placed temporarily at the disposal of the Home Department for employment as Secretary to the Central Publicity Board. Dated 1st June 1918.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 816.—On his reversion from military duty, the services of Lieutenant-Colonel V. de V. Hunt, Indian Army, are placed at the disposal of the Government of the United Provinces for employment as a Cantonment Magistrate.

No. 817.—The services of Major A. C. D. Thorne, Indian Army, are placed at the disposal of the Government of the Punjab for employment as a Cantonment Magistrate, with effect from the date on which he assumes the duties of Cantonment Magistrate, Sialkot.

No. 818.—With reference to Army Department Notification No. 2210, dated the 27th September 1918, the services of Lieutenant E. H. Lincoln, Indian Army Reserve of Officers, are replaced at the disposal of His Excellency the Commander-in-Chief, with effect from the date on which he is relieved of his duties as Cantonment Magistrate, Sialkot.

FARMS.

No. 819.—With reference to Army Department Notification No. 154, dated the 17th January 1919, Lieutenant (temporary Captain) G. H. Frost, Indian Army Reserve of Officers, is appointed to officiate as Assistant Director of Dairy Farms, Southern Circle, with effect from the 22nd March 1919.

APPOINTMENTS AND PROMOTIONS.

INDIAN ARMY.

No. 820.—The honorary rank of Jemadar is conferred, on retirement, on No. 8066, Havildar Ghulam Rasul, 30th Punjabis. Dated 31st October 1918.

No. 821.—The honorary rank of Jemadar is conferred, on retirement, on No. 1822, Dafadar Lachman Singh, 10th Duke of Cambridge's Own Lancers (Hodson's Horse), with effect from 1st April 1919.

No. 822.—The honorary rank of Jemadar is conferred, on retirement, on No. 1932, Dafadar Meeka Singh, 30th Lancers (Gordon's Horse). Dated 1st April 1919.

No. 823.—The following temporary appointments are made :—

6th Labour Corps.

Khem Singh, Dasawinda Singh, Hira Singh and Bhola Singh to be temporary Jemadars, with effect from the 1st December 1918; to complete the establishment.

40th Labour Corps.

Jemadar Lu Ough (Burma Military Police), to be temporary Jemadar, with effect from the 28th October 1917; Jemadars Tun Zam and Ya Shann (Burma Military Police), to be temporary Jemadars, with effect from the 27th October 1917, to complete the establishment.

No. 824.—The following direct appointments are made :—

33rd Punjabis.

Ghulam Muhammad to be Jemadar, on probation, with effect from the 25th November 1918; to complete the establishment.

124th Duchess of Connaught's Own Baluchistan Infantry.

Minn Muhammad Muzaffar Khan to be Jemadar, on probation, with effect from the 30th July 1918; Sultan Sikandar Shah to be Jemadar, on probation, with effect from the 13th October 1918; to complete the establishment.

No. 825.—The following promotions are made :—

16th Cavalry.

Risaldar Hushyar Singh to be Risaldar-Major, with effect from the 28th March 1919; vice Agia Ram, Bakadur transferred to the pension establishment.

3rd Sappers and Miners.

Colour-Havildar Saiyid Hussain to be Jemadar, with effect from the 22nd November 1918; to complete the establishment.

5th Light Infantry.

Acting Havildar-Major Bhiya Ram, acting Havildar Uda Ram and Havildars Indraj and Tirka Singh to be Jemadars, with effect from the 28th August 1918; acting Havildar-Majors Indar Singh and Suchet Singh and Havildar Sohan Singh to be Jemadars, with effect from the 23rd October 1918; to complete the establishment.

19th Punjabis.

Subadar Iser Singh to be Subadar-Major and Jemadar Azizullah to be Subadar, with effect from the 25th August 1918; vice Fateh Khan, Sardar Bahadur transferred to the pension establishment.

Jemadar Nihal Singh to be Subadar, with effect from the 17th January 1919; Colour-Havildar Kasim Din to be Jemadar, with effect from the 25th August 1918; Company Havildar-Major Jaimal Singh to be Jemadar, with effect from the 17th January 1919; to complete the establishment.

41st Dogras.

Havildar Gilja to be Jemadar, with effect from the 27th March 1918; to complete the establishment.

109th Infantry.

Jemadar Shivram Naik to be Subadar, Havildars Tukaji Sellar, Sitaram Parab, Maroti Jadhow and Company Havildar-Major Rahim Khan to be Jemadars, with effect from the 1st November 1918; to complete the establishment.

3rd Queen Alexandra's Own Gurkha Rifles.

Havildar Parma Singh Thapa to be Jemadar, with effect from the 2nd November 1918; to complete the establishment.

71st Gurkha Camel Corps.

Dafadar Muzaffar Khan (17th Cavalry), to be Jemadar, with effect from the 11th April 1916; to complete the establishment.

36th Jacob's Horse.

No. 826.—The promotion of Ressaidars Maqbul Shah and Bahadur Singh, as published in Army Department Notification No. 72, dated 10th January 1919, has effect from the 25th August 1917, and not as stated therein.

79th Carnatic Infantry.

No. 827.—Army Department Notification No. 403, dated the 21st February 1919, in so far as it relates to this unit, is cancelled and the following substituted :—

Jemadar Eswaramurthi to be Subadar, Havildars Abdul Razack, Abdul Wahab, Anpadurai, Ranganai Kulu and Puluvandi Dhervar to be Jemadars, with effect from the 27th October 1918; to complete the establishment.

116th Mahratta.

No. 828.—The promotion of Subadar Shaikh Muhammad Khalil, as published in Army Department Notification No. 194, dated the 24th January 1919, is antedated, without pay and allowances, to the 30th October 1918.

117th Mahratta.

No. 829.—The promotion of Jemadars Koadiba Powar and Dattatraya Waralkar, as published in Army Department Notification No. 2686, dated the 15th November 1918, is antedated, without pay and allowances, to the 27th August 1918.

PROMOTIONS.**INDIAN MEDICAL DEPARTMENT,****ASSISTANT SURGEON BRANCH.***Bengal Establishment.*

No. 830.—The undermentioned 3rd class Assistant Surgeons, having completed five years' service in that class, to be 2nd class Assistant Surgeons, with effect from the dates noted against their names:—

Percival Stanley Bedell.
Kenneth Percival Elloy.
Arnold Carapet Vardon.
Herbert Charles Bedell.
Gilbert McGuire.
Ralph Holmes.
Herbert Percy Burns.
Maurice James Xavier Dolphin.
Albert Robinson Thoy.
Stanley Beresford William Murphy.
George Mackey.
Thomas James Marchant.
Frederick Percival Gilson Fordham.
Edward James Pell.
William Patrick Smythe Mitchell.
George Stanley Dingavan.

} Dated 1st March 1919.

} Dated 4th March 1919.

Reginald Hugo Sausman Rodrigues. Dated 31st March 1919.

No. 831.—3rd class Assistant Surgeon Donald Marrbairn Michael having completed five years' service in that class, and passed the required departmental examination, to be 2nd class Assistant Surgeon, with effect from the 4th March 1919.

Madras Establishment.

No. 832.—The undermentioned 3rd class Assistant Surgeons, having completed five years' service in that class, to be 2nd class Assistant Surgeons, with effect from the 31st March 1919:—

Charles Henry Lawrence Davies.
Hugh Maurice Lafrenais.
Francis Victor de Vilhena Rebeiro.

Bombay Establishment.

No. 833.—The undermentioned 3rd class Assistant Surgeons, having completed five years' service in that class, to be 2nd class Assistant Surgeons, with effect from the dates noted against their names:—

Edward Gordeiro.
Frederick George Hardaker.
John St. Alban Kiddie.
John Michael Mary Brown.

} Dated 20th March 1919.

} Dated 31st March 1919.

No. 834.—3rd class Assistant Surgeon Robert George Smith having completed five years' service in that class and passed the required departmental examination, to be 2nd class Assistant Surgeon, with effect from the 31st March 1919.

SUB-ASSISTANT SURGEON BRANCH.*Bengal Establishment.*

No. 835.—Under the provisions of Army Regulations, India, Volume II, paragraph 470, No. 1547, 2nd class Sub-Assistant Surgeon Sorosh Ranjan Sen, to be 1st class Sub-Assistant Surgeon, with effect from the 1st April 1919.

ECCLESIASTICAL.

No. 836.—The services of the Reverend Lauchlin McLean, B.D., a temporary Chaplain on the Indian Ecclesiastical Establishment, Church of Scotland, are replaced at the disposal of the Department of Education, with effect from the date on which he resumes his civil duties.

JUDICIAL.

No. 837.—Under paragraphs 52 and 53 of the Regulations under the Regimental Debts Act, 1893, notice is hereby given:—

First.—That information has been received by me of the deaths of the officer and warrant officer named and described in the subjoined table.

Secondly.—That there have been received by me, as the surplus of their respective properties, the amounts set opposite their respective names in the same table.

Thirdly.—That all claims by creditors against the respective properties of the deceased are to be lodged with the official referred to in the column of remarks within two calendar months from the date of this notice.

Rank and name.	Corps or Department.	Place of death.	Date of death.	Tenants or Intestate.	Amount of surplus.	REMARKS.
					Ru. A. P.	
Captain L. O. McCurich.	Indian Army Reserve of Officers.	Jalapahar, Darjeeling.	25th October 1918.	Not known	1,617 15 10	
Lieutenant C. Wilson.	The 8th Wales Borderers, attached No. 5 Reserve Battalion (India).	Poona ...	12th November 1918.	Intestate ...	356 6 5	Secretary to the Government of India, Army Department.
Second Lieutenant W. P. Synott.	23rd Machine Gun Squadron.	Mhow ...	11th October 1918.	Intestate ...	393 6 7	
Conductor G. H. Scowen.	India Unattached List.	Ambala ...	25th October 1918.	Testate ...	1,845 13 8	
Second Lieutenant T. W. Deewood.	The Royal Sussex Regiment.	Lahore ...	22nd October 1918.	Intestate ...	787 11 9	Administrator General, Punjab.

RETIREMENTS.

MILITARY WORKS SERVICES AND PUBLIC WORKS DEPARTMENT, INDIA.

No. 838.—Assistant Commissary and Honorary Lieutenant William Henry Tivey, Assistant Engineer, Public Works Department, United Provinces, who was retained in the service after attaining the age of 55 years, has been transferred to the pension establishment, with effect from the 1st April 1919.

REWARDS.

No. 839.—His Excellency the Governor General of India has been pleased to confer the Volunteer Officers' Decoration upon Captain Thomas Rowland-Hill, 5th (Lucknow) Group, Garrison Artillery, Indian Defence Force.

No. 840.—The Governor-General in Council is pleased to sanction the grant of the following rewards for meritorious service and devotion to duty while serving with the Eastern Persian Force:—

Admission to the 2nd Class of the Order of British India with the title of "Bahadur".

Subadar Shah Sawar, 3rd Sappers and Miners.

Subadar Major Jiya Ram, 98th Infantry.

Subadar Muhammad Ghani Khan, 98th Infantry.

Subadar Babaji Sivaji, 107th Pioneers.

The above appointments will be supernumerary to the authorised establishment.

Awarded the Indian Meritorious Service Medal (without annuity).

No. 1487 Sepoy Ganga Singh, 19th Punjab.

No. 3538 Company Quartermaster Havildar Pirthi Singh, 98th Infantry.

No. 3934 Company Quartermaster Havildar Dhrirashtra, 98th Infantry.

No. 3765 Havildar Shadi Ram, 98th Infantry.

No. 3982 Naik Jait Ram, 98th Infantry.

No. 300 Sepoy Rattah, 98th Infantry.

No. 4133 Sepoy Yadram, 98th Infantry.

No. 141 Langri Bal Kishen, 98th Infantry.

No. 3355 Company Havildar Major Mustapha Khan, 107th Pioneers.

No. 3417 Company Havildar Major Bhagat Singh, 107th Pioneers.

- No. 4389 Havildar Hari Jadhao, 107th Pioneers.
 No. 216 Lance Naik Sita Ram Deshmukh, 107th Pioneers.
 No. 3116 Lance Naik Chanda Singh, 107th Pioneers.
 No. 4048 Lance Naik Tungal Khan, 107th Pioneers.
 No. 1270 Sepoy Labh Singh, 107th Pioneers.
 No. 884 1st class Sub-Assistant Surgeon Jawala Singh, Indian Medical Department.
 No. 1073 1st class Sub-Assistant Surgeon Saiyed Ahmal, Indian Medical Department.
No. 841.—The following rewards have been granted to the undermentioned for acts of gallantry or devotion to duty in the field, while serving with the Egyptian Expeditionary Force.—

Awarded the Indian Order of Merit (2nd class).

No. 3122 Lance-Dafadar Abtul Karim, 34th Prince Albert Victoria's Own Poona Horse. For conspicuous gallantry and devotion to duty when in command of a patrol of three other ranks on the 20th September 1918. He advanced under heavy machine gun fire, although twice wounded and one of his men had been killed. He did not withdraw until he had gained his objective, and subsequently rejoined his squadron bringing in useful information.

Awarded the Indian Distinguished Service Medal.

Risaldar (Acting Risaldar-Major) Hamir Singh, 34th Prince Albert Victor's Own Poona Horse.

No. 842.—The Governor-General-in-Council is pleased to sanction the grant of the following rewards for acts of gallantry or devotion to duty in the field while serving with the East African Force:—

Awarded the Indian Distinguished Service Medal.

Subadar Santa Singh, Bahadur, 22nd Derajat Mountain Battery (Frontier Force).
 Subadar Michael, No. 14 Company, 2nd Queen Victoria's Own Sappers and Miners.
 Subadar Nathe Khan, Railway Battalion, Sappers and Miners.
 Jehangir Ruttonji Warden, Indian Postal Corps.
 Abdul Aziz, Indian Postal Corps.

Awarded the Meritorious Service Medal (without annuity).

No. 273 Kot Havildar Fazal Ilahi, 24th Hazara Mountain Battery (Frontier Force).
 No. 2801 Naik (acting Havildar) Antony, No. 14 Company, 2nd Queen Victoria's Own Sappers and Miners.
 No. 2708 Havildar Khitkhwab, 58th Vaughan's Rifles (Frontier Force).
 3rd class Civil Sub-Assistant Surgeon Thakurdas Jethanand Chugh, Indian Medical Department, attached King's African Rifles.
 No. 375 2nd class Sub-Assistant Surgeon Govind Ramchandra Upalekar, Indian Medical Department.
 Lascar Sheikh Ebrahim, Royal Indian Marine.

No. 843.—The following amendment is made to Army Department Notification No. 158, dated the 11th January 1919.

For "No. 1113 Lance Naik Haidar, Infantry" read "No. 1133 Lance Naik Haidar, Pioneers".

LONDON GAZETTE.

No. 844.—The following extracts are published for general information:—

*Supplement, dated the 19th February 1919, to the London Gazette of the 18th February 1919,
 pages 2505, 2506, 2507 and 2508.*

War Office,
 19th February, 1919.

REGULAR FORCES.

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ROYAL REGIMENT OF ARTILLERY.

* * * * *

R.G.A.—Temp. Maj. H. H. G. Mitchell (Lt.-Col., Ind. Defence Force) relinquishes his temp. commn. on taking up an appt. under the Govt. of India. 7th Jan. 1919.

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MEMORANDA.

Lieutenant-General Sir C. A. Anderson, K.C.B., General Officer Commanding, Southern Command, India, to be a Colonel Commandant of the Royal Artillery, dated 19th November 1918.

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The undermentioned to be temp. Lts.:—

* * * * * * * * *

Temp. 2nd Lt. W. F. Harwood, for duty with I.W.T. 16th Jan. 1919.

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William George Searle to be temp. 2nd Lt., for duty with I. W. T. 18th Nov. 1918.

(Substituted for the notification in the Gazette of 18th Nov. 1918.)

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Third Supplement, dated the 26th February 1919, to the London Gazette of the 18th February 1919, pages 2543 and 2546.

War Office,
20th February, 1919.

MEMORANDA.

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Col. (temp. Brig.-Gen.) C. W. Somerset, C.B., C.M.G., M.V.O., Ind. Army, retains his temp. rank whilst in comd. of the Arangaoon Area, Ind. 7th Jan. 1919.

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The notification regarding temp. 2nd Lt. E. H. C. Hitchings (I.W.T.) in the Gazette of 31st Jan. 1919 was in substitution for that in the Gazette of 11th June 1917, and not 6th Nov. as stated.

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Seventh Supplement, dated the 21st February 1919, to the London Gazette of the 18th February 1919, pages 2576 and 2577.

War Office,
21st February, 1919.

REGULAR FORCES.

INFANTRY.

Service Battalions.

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R. W. Kent R.

Temp. Capt. F. L. Basnett is seconded for duty while specially empld. G.H.Q. Mes. Exp. Force. 15 Dec. 1918.

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Eighth Supplement, dated the 21st February 1919, to the London Gazette of the 18th February 1919, pages 2587, 2588, 2589, 2590, 2592, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606.

War Office.

21st February 1919.

The Secretary of State for War has received the following despatch addressed to the Chief of the General Staff, India, by Lieut-General W. R. Marshall, K.C.B., K.C.S.I., Commanding-in-Chief, Mesopotamian Expeditionary Force:—

General Headquarters.

Mesopotamian Expeditionary Force,
11th November, 1918.

Sir, With reference to paragraph 29 of my despatch dated the 1st October, 1918, I have the honour to submit herewith a list of

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names of those officers, ladies, non-commissioned officers and men serving, or who have served under my command, whose distinguished and gallant services and devotion to duty I consider deserving of special mention.

I have the honour to be,

Sir,

Your obedient Servant,

W. R. MARSHALL,

Lieut-General.

Commanding-in-Chief,
Mesopotamian Expeditionary Force.

10

COMMANDS AND STAFF.

Alexander, Maj. and Bt. Lt.-Col. (T./Lt.-Col.) E. C., D.S.O., 55th Rif.
 Auchinleck, Maj. C. J. E., D.S.O., 62nd Punjabis.
 Aycough, Maj. G. M., 116th Mahrattas.
 Bacon, Capt. C. G., 29th Lrs.
 Beecher, Lt.-Col. G. A., D.S.O., 8th Cav.
 * * * * *
 Blenkinsop, Col. (T./Maj.-Gen.) A. P., C.B., C.M.G., Army Med. Serv.
 Boome, Lt.-Col. and Bt. Col. (T./Brig.-Gen.) E. H., C.B., C.M.G., Ind. Army.
 * * * * *
 Brownlow, Lt.-Col. (T./Brig.-Gen.) d'A. C., C.M.G., C.I.E., Ind. Army.
 * * * * *
 Burn-Murdoch, Capt. I., 32nd Sikh Pns.
 * * * * *
 Chambers, Maj. (T./Lt.-Col.) P. R., D.S.O., 10th Lrs., I. A.
 Chapman, Lt. (T./Capt) C. W., D.C.M., I.A.R.O.
 * * * * *
 Dent, Maj. and Bt. Lt.-Col. W., D.S.O., 103rd Mahratta L.I.
 * * * * *
 Dickrell, Capt. (T./Maj.) M., 116th Mahrattas.
 Dunsterville, Lt.-Col. (T./Maj.-Gen.) L. C., C.B., C.S.I., A.D.C., Ind. Army.
 * * * * *
 Egerton, Lt.-Gen. Sir R. G., K.C.B., K.C.I.E., Ind. Army.
 Evans, Capt. J. W. D., 21st Lrs.
 * * * * *
 Franklin, Maj. and Bt. Lt.-Col. (T./Brig.-Gen.) H. S. E., D.S.O., 14th Sikhs.
 * * * * *
 Gretton, Maj. J. C., 126th Baluchistan Inf.
 * * * * *
 Hay, Maj. and Bt. Lt.-Col. C. J. B., D.S.O., Corps of Guides.
 Heriz-Smith, Capt. G. V., M.C., 27th Punjabis.
 Holland-Pryor, Lt.-Col. and Bt. Col. (T./Brig.-Gen.) P., C.M.G., D.S.O., M.V.O., Ind. Army.
 * * * * *
 Johnston, Capt. A. L., 126th Baluchistan Inf.
 Kaunze, Lt.-Col. B.C., 86th Inf.
 Keen, Maj. (T./Lt.-Col.) F. S., D.S.O., 45th Sikhs.
 Kettewell, Maj. A. M., 39th Central India Horse.
 Kirkpatrick, Maj. and Bt. Lt.-Col. C., Corps of Guides.
 Lakin, Maj. (T./Lt.-Col.) J. H. F., 7th Gurkha Rif.
 Lane, Maj. F. B., 8th Cav.
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Lloyd, Lt. C. P. W., I.A.R.O.

Loch, Maj. J. C., 1/3rd Gurkha Rif.
 Lowe, Lt. F. G., I.A.R.O.

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Mayne, Capt. A. G. O. M., D.S.O., 13th Lrs.
 McNair, Lt. G.D., I.A.R.O.

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Nepean, Lt.-Col. (T./Brig.-Gen.) H. E. C. B., C.M.G., Ind. Army.

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Nightingale, Lt.-Col. (T./Brig.-Gen.) M. R. W., C.M.G., D.S.O., 1/5th Gurkha Rif.

Norman, Lt.-Col. & Bt. Col. W. H., D.S.O., 11th Lrs.

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Pim, Capt. H. M., M.C., 24th Punjabis.

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Rose, Capt. (T./Maj.) E. J., M.C., 2-8th Gurkha Rif.

Sams, Mr. H. A., I.C.S.

* * * * *

Senior, Lt.-Col. H. W. R., D.S.O., 1-10th Gurkha Rif.

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Stone, Maj. A. G., M.C., 1-3rd Gurkha Rif.

Strettell, Maj. C. B. D., 23rd Cav.

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Todd, Capt. E. T. T., 121st Pns.

Todd, Lt. W., I.A.R.O.

Vanning, Maj. F. E. W., D.S.O., 31st Punjabis.

Walker, Maj. C. W. G., D.S.O., 87th Dogras.

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Wellborne, Maj. C. De M., Ind. Army.

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Williams, Maj. & Bt. Lt.-Col. L. G., D.S.O., 5th Cav.

Willoughby, Col. (T./Brig.-Gen.) M. E., C.B., C.M.G., Ind. Army.

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Yeld, Lt. (T./Maj.) R. K., I.A.R.O.

Bangs, S.-Sjt. F. W. R., I.M.L.

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Biggs, Sjt. W., I.U.L., C.M.S.C.

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Brown, S.-Sjt. (A./Sub-Cond.) W., I.M.L.

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Hubble, S./Sjt. (A./Sub-Cond.) A. C., I. M. L.

* * * * *

Peel, Condr. A. W., I. M. L.

* * * * *

Adam Khan, Jemadar, 32nd Lrs.
 Birbahadur Hawat, Jemadar, 2/9th Gurkha Rif.
 Labh Singh, Risaldar, 10th Lrs., I. A.
 Madho Singh Khattri, Subadar, 2/9th Gurkha Rif.
 Ahmed Hussain, 2831 Havildar, 1/48rd Erinpura R.
 Lakshmi Narayan, 2615 Sepoy, 1/96th Berar Inf.

SPECIAL SERVICE OFFICERS.

Eadie, Maj. J. I., D. S. O., 97th Inf.
 Francis, Capt. R. F., M. C., 47th Sikhs.
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Reed, Lt. (T./Capt.) G. S., M.C., I.A.R.O.
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Hicks, T./Capt. (A./Maj.) M. B. (Capt., Rangoon Port Defence Vol.).
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ROYAL ENGINEERS.

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Myers, Lt. N. C., I. A. R. O., attd. R. E.
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MACHINE GUN CORPS.
Infantry.

Darby, Lt. (A./Capt.) G. S. (I. A. R. O.).
 * * * * *

Hickie, Maj. H. W. (84th Punjabis).
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QUEEN ALEXANDRA'S MILITARY NURSING SERVICE, INDIA.

Tyler-Cove, Sister Miss V. R.
 TEMPORARY NURSING SERVICE, INDIA.

Dowson, T./Nurse Miss M.
 Edward-Jones, T./Nurse Miss M.
 George, T./Nurse Mrs. A. M.
 Krager, T./Nurse Miss G. B.
 Mandelli, T./Nurse Miss H. E. C.
 McGregor, T./Nurse Miss W.
 Mendes, T./Nurse Miss F. M.
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INDIAN ARMY.

CAVALRY.

10th Lancers.

Kennis, Maj. A. W. M., D. S. O.
 Ricketts, Lt.-Col. R. L.
 Welsh, Capt. R. H. W., 16th Cav., attd. 10th Lrs.
 Wiles, Lt. B. H. (I. A. R. O.).
 Hayat Khan, Jemadar.

12th Cavalry.

Deane, Maj. and Bt. Lt.-Col. D., D. S. O.
 Gordon, Capt. D. St. V., 39th Central India Horse, attd. 12th Cav.
 Harrold, Lt. J. H., I. A. R. O., attd. 12th Cav.
 Shakespeare, Maj. H. T.
 Bishan Singh, Jemadar.
 Khan Dilawar Khan, Ressaidar.
 Shameher Ali Khan, Jemadar.

13th Lancers.

Harding, Capt. K. O'B., attd. 13th Hrs.
 Haviland, Capt. (A./Maj.) L. P.
 Narain Singh, Ressaidar.
 Tikka Brij Mohan Pal, Ressaidar.

14th Jat Lancers.

O'Brien, Lt. D. P., I. A. R. O., attd. 14th Jat Lancers.
 Souter, Lt.-Col. H. M. W., C. M. G., D.S.O.

21st Cavalry.

Smart, Maj. R. W. L. De B.
 Indar Singh, Jemadar.
 Narayan Singh, Risaldar.
 Shahbaz Khan, Ressaidar.
 Amir Khan, 3558 L./Duffadar.
 Faisand Ali Khan, 3917 Sowar.

22nd Cavalry.

Cliff, Lt. W. P., I. A. R. O., attd. 22nd Cav.
 Landale, Capt. C. H., 16th Cav., attd. 22nd Cav.

Slingby, Maj. T. W.

Young, Lt.-Col. H. G., D. S. O.
 Ghulam Kadir, Ressaidar.
 Ghajar Ali, 2054 L./Duffadar.
 Mukh Bull Khan, 2414 Sowar, 8th Cav., attd. 22nd Cav.

Mustafa Khan, 2120 Duffadar.

23rd Cavalry.

Hewett, Lt. (A./Capt.) H. P., I. A. R. O., attd. 23rd Cav.
 Husazuddin Khan, Risaldar Maj. Bahadur, I. D. S. M.
 Phula Singh, Ressaidar.

52nd Lancers.

Taylor, Maj. P. H. M.
 Corps of Guides.

Labh Singh, 1716 Dafadar.

ROYAL ARTILLERY.

Sundar Singh, Jemadar, 31st Mn. By.
 Alif Din, 1324 Havildar, Independent D.A.C.
 Amir Khan, 74 Dvr. (A./Havildar).
 Bishan Singh, 289 Dvr. (A./Havildar).
 Boostan, 16905 L./Naik, Independent D. A. C.
 Dollier, 2741 Gnr. (A./Havildar).
 Jaber Khan, 4501 L./Naik, Independent D. A. C.
 Muhammed Khan, 317 Gnr. (A./Havildar), 31st Mn. By.

Mulla Khan, 9655 L./Naik, Independent D. A. C.

Nizam Din, 2208 Havildar Maj.
 Sultan Ali, 460 Q. M. Havildar.
 Sundar Singh, 2063 Havildar Maj., Independent D. A. C.

Udham Singh, 11150 Dvr., Independent D. A. C.

Yuseef Khan, 6339 Naik.

ENGINEERS.

1st Sappers and Miners.

Eastmond, Lt. A., M. C., I. A. R. O.
 Reilly, Lt. C. O. C., I. A. R. O.
 Salusbury-Trelawny, Lt. (A./Capt.) J. M., M. C., I. A. R. O.
 Shepherd, T./Lt. J. D., M. C., R. E.
 Wheeler, Capt. (A./Maj.) E. O., M. C., R. E.
 Boesinger, 357290 2nd Cpl. (A./Sjt.) E. J., R. E.

Garner, 164869 Spr. (A./Cpl.) J. J., R. E.
 Alam Khan, Subadar, I. O. M., I. D. S. M.
 Allah Din, Jemadar, Bahadur, 10th Mule Corps.

Allah Rakha, 2216 Spr.
 Amir Buksh, 3034 Spr.

- Fazal Husein, 3894 Naik.
 Mira, 3600 Spr.
 Wali Ahmad, 2963 L./Naik.
2nd Sappers and Miners.
 Agnew, Maj. H. C., R. E.
 Blizzard, Lt. W. E., I.A.R.O.
 Bushell, Maj. C. W., R. E.
 Hogg, Capt. D. McA., M.C., R. E.
 Hughes, T./Lt. S. G., R. E.
 Scott-Ruffle, Lt. C. F., I.A.R.O.
 Chandler, 10886 Sjt. H. E., R. E.
 Bo An Gyi, Jemadar.
 Mohamed Hayat, Jemadar.
 Manji Rao, 187 Naik.
 Moung Loo, 609 Havildar.
 Saiyed Mira, 4093 Havildar.
3rd Sappers and Miners.
 Fox, Capt. E. B., R. E.
 Beale, 11749 C. S. M. G. H., R. E.
 Bennett, 271198 Cpl. (A./Sjt.) J. R., R. E.
 Fowkes, 346859 Spr. E., R. E.
 Knight, 574423 Cpl. (A./Sjt.) W. A. (Wessex) D. S. Coy., R. E. (T. F.)
 Turner, 574130 Sjt. (A./C. S. M.) E. J. (Wessex) D. S. Coy., R. E. (T. F.).
 Bir Singh, Jemadar.
 Mohammad Khan, 572 Spr.
Signal Service.
 Childs, Lt. E., M. B. E., R. G. A.
 Coghlain, Lt. E. M. E., R. E.
 Coleman, Capt. R. E., 1/10th Bn., Mdx. R. (T. F.).
 Fausset-Baker, Capt. A. A., 21st Punjabis.
 * * * * *
 Hansard, Capt. J. H., 1/5th Bn., Hamps. R. (T. F.).
 Horner, Lt. R. S., R. E.
 Hutchison, Lt. B. O., 7th Hrs.
 Lyett, Lt. (T/Capt.) C. V. L., R. E. (S.R.).
 Martin, T./Lt. H. E. L., R. E.
 McHutchon, Lt. (A./Capt.) E.G., R.E. (T.F.).
 Muddle, 2nd Lt. E. E., R. E. (T. F.).
 Newell, Maj. and Bt. Lt.-Col. S. M., D. S. O., R. E. (T. F.).
 Nichols, Lt. F.W., M.B.E., I.A.R.O.
 Paulson, Maj. P.Z., Manch. R.
 Pennefather, Capt. E. M., 1/6th Bn., Devon R. (T. F.).
 Reid, T./2nd Lt. K. B., R. E.
 Sellick, Capt. H. D., I.A.R.O.
 Shaw, T./Lt. S., R. E.
 Stanley, Capt. G., 1/4th Bn., Wilts. R. (T. F.).
 Sykes, Capt. (A.-Maj.) A. C., D.S.O., R.E.
 Wilmshurst, T./Lt. A.P., R.E.
 Blunt, 18 C.Q.M.S. J. H., I.U.L.
 Bone, 55285 Gar. (A./Cpl.) S.G.H., R.F.A.
 Bradshaw, 194935 Spr. (A./Cpl.) A. E., R.E.
 Brown, 502239 2nd Cpl. (A./Sjt.) R., R.E.
 Bulman, 6111 Pte. (A/L/C.) H., 7th Hrs.
 Burgham, 71825 Sjt. G., R.E.
 Burtt, 161547 (M.C.) Cpl. S., R.E.
 Callaby, 3500 Sjt. H.J., 21st Lrs.
 Cates, 1893 Sjt. B. A. 21st Lrs.
 Clark, 48380 Sjt. D., R.E.
 Cockroft, 58080 Spr. P., R.E.
 Coulton, 119 2nd Cpl. (A/S./Sjt.) G.C., I.U.L.
 Coverdale, 194800 Pnr. B. O., R.E.
 Dawkins, 35 Sjt. J., I.U.L.
 Dixon, 3925 Sjt. A.G., 1st Bn., Welsh R.
 Docherty, 118 Sjt. M., I.U.L.
- Dyce 7999 L/C. (A./Cpl.) E., 2nd Bn., Cam. Highra.
 Dymond, 200609 Pte. N. V., 2/4th Bn., D. C. L. I. (T. F.).
 Dytton 211111 Cpl. (A./Sjt.) W. H., R. E.
 Harvey, 7752 L/C. (A/Cpl.) G., 2nd Bn., Som. L. I.
 Heeley, 9809 Sjt. W.
 Holland, 8246 Cpl. (A./Sjt.) J., R. W. Kent.
 Joseph, 64741 Spr. (A/(M.C.) Cpl.) J. W., R.E.
 Joshua, 281626 Spr. R. J., R.E.
 Langley, 71819 Sjt. A., R.E.
 Millar, 31 Sjt. G.H., I.U.L.
 Mills, 200444 L/C. (A./2nd Cpl.) H.C., 1/4th Bn., Wilts. R. (T.F.).
 Packer, 43 C.S.M., F.
 Paine, 8576 Sjt. H.W., 2nd Bn. Som. L.I.
 Shepherd, 78134 Spr. W., R.E.
 Spencer, 38805 Sjt. (A./C.S.M.) H., R.F.A.
 Stuart, 76288 Sjt. J., R.E.
 Tomlin, 8282 L/C. (A./Sjt.) G., 1st Bn. S. Lan. R.
 Wallis, 54376 (M.C.) Cpl. A.H., R.E.
 Webb, 78419 Spr. D.L., R.E.
 White, 740105 Cpl. G.H.J., 1/25th Bn., Lond. R.
 Wimbush, 78511 Sjt. O.G., R.E.
 Khan Mohamed, Jemadar, 18th D. S. Coy.
 Khhaja Singh, 1807 Dafadar, 3rd Skinner's Horse.
 Gajan Singh, 510 Havildar, 18th D. S. Coy.
 Sher Singh, 85 Dvr (A./Havildar), 18th D.S. Coy.
- INFANTRY.**
- 4th Rajputs.*
 Ames, Maj. W.R., 1st Bn.
 Chesney, Capt. H.G., 1st Bn.
 Jairam Singh, Subadar, 1st Bn.
 Amrit Singh, 2299 Clr. Havildar, 1st Bn.
 Ranpat Singh, 2799 Naik, 1st Bn.
- 6th Jat Light Infantry.*
 Godley, 2nd Lt. B. R., I.U.L., 1st Bn.
 Thompson, Lt. C. G., I.A.R.O., attd. 1st Bn.
 Net Ram, Subadar, 1st Bn.
 Keebo 3079, Naik, 1st Bn.
 Matu, 2954 L.-Naik, 1st Bn.
- 9th Bhopal Infantry.*
 Bousfield, Lt. (A./Capt.) H. T. W., I.A.R.O., attd. 1st Bn.
 Smith, Maj. and Bt. Lt.-Col. (A.-Lt./Col.) H. H., D.S.O., 1st Bn.
 Govind Singh, Subadar Maj., Bahader, 1st Bn.
 Sheodarshan Tiwari, Subadar, 1st Bn.
- 10th Jats.*
 Raje Ram, Subadar (A/Subadar Maj.), 1st Bn.
- 13th Rajputs.*
 Ferguson, Capt. J. A.
- 14th Sikhs.*
 Chander, Maj. G.
- 24th Punjabis.*
 Furney, Maj. and Bt. Lt.-Col. J. L., 1-22nd Punjabis, attd. 24th Punjabis.
 Amar Singh, 4447 Havildar.
 Hayat Mahomed, 503 L/Naik (T./Naik).
 Kushal Singh, 4970 Naik (T./Havildar).

<i>25th Punjabis.</i>	Prevost, Lt.-Col. G. H.
Hunt, Maj. (A. Lt.-Col.) H. R. A., D. S. O., 1st Bn.	Sher Muhammad, Subadar-Maj.
Mawaz Khan, Subadar (A.-Subadar Maj.) 1st Bn.	<i>9th Punjabis.</i>
Ahmad Khan, 3050 Havildar, 1st Bn.	Geoghegan, Maj. & Bt. Lt. Col. (A./Lt.-Col.) N. M., 1st Bn.
<i>26th Punjabis.</i>	<i>5th Russell's Infantry.</i>
Anderson, Capt. G. W.	Major, Lt.-Col. F. F., 1st Bn.
Cox, Lt.-Col. A. D.	Maltby, Capt. (A/Maj.) C. M., M.C., 1st Bn.
Firoz Khan, Subadar, 46th Punjabis, attd.	<i>66th Berar Infantry.</i>
<i>26th Punjabis.</i>	Conry, Maj. J. de L., 1st Bn.
Ghulam Hussain, Jemadar, 21st Punjabis, attd. 26th Punjabis.	Nangle, Lt.-Col. K. E., 1st Bn.
Sardar Khan, Subadar.	Niamat Khan, Subadar, 1st Bn.
<i>32nd Sikhs Pioneers.</i>	Sheikh Mansur, Jemadar, 1st Bn
Hope, Maj. (A.-Lt.-Col.) A. V. W., 1st Bn.	Pokher, 2450 Sepoy, 1st Bn.
Taylor, Capt. N. S., 1st Bn.	<i>97th Deccan Infantry.</i>
Arjan Singh, Subadar, 1st Bn.	Kunhaiya, Subadar Maj., I.D.S.M., 1st Bn.
Sher Singh, Jemadar, 1st Bn.	Yusuf Ali, 3211 Havildar, 1st Bn.
<i>37th Dogras.</i>	<i>98th Deccan Infantry.</i>
Jackson, Lt. C., I.A.R.O.	Luxmoore, Maj. (A./Lt.-Col.) C. de J.
Walmsley, Lt. (A.-Capt.) H. J., I.A.R.O.	Masters, Capt. (A/Maj) O.
<i>39th Garhwal Rifles.</i>	<i>100th Hasara Pioneers.</i>
Lumb, Maj. (A.-Lt.-Col.) F. G. E., M.C., 1st Bn.	Yazdan Khan, Subadar.
Sing Negi, 2249 Havildar, 1st Bn.	Khair Mahomed, 3869 Naik.
<i>42nd Deoli Regiment.</i>	<i>113th Infantry.</i>
Cornish, Lt. (A.-Capt.) H., I.A.R.O., 1st Bn.	Lloyd-Jones, Lt.-Col. F. L.
Salvesen, Lt. (A.-Capt.) H. K., 1st Bn.	Rangit, 5450 Havildar.
<i>43rd Erinpura Regiment.</i>	<i>116th Mahrattas.</i>
Cripe, Lt. (A.-Capt.) R. H., I.A.R.O., 1st Bn.	Bridges, Lt.-Col. A. H., D.S.O.
<i>44th Merwara Infantry.</i>	Mahadeva Sondkar, Bahadur, Subadar (A./Subadar Maj.).
Thomas, Lt. (A./Capt.) M. P., I.A.R.O.	<i>119th Infantry.</i>
Dewa, Jemadar.	Orr, Lt. (A/Capt) I. M., I.A.R.O., 1st Bn.
Jala, Subadar.	Kushal Singh, Jemadar, 1st Bn.
<i>45th Rattray's Sikhs.</i>	Dharam Singh, 1451 Naik, 1st Bn.
McVean, Lt.-Col. D. A. D., D.S.O.	<i>126th Baluchistan Infantry.</i>
<i>48th Pioneers.</i>	Wooldridge, Lt.-Col. W. H.
Sohan Singh, Jemadar.	<i>128th Pioneers.</i>
<i>49th Bengalies.</i>	Goodfellow, Maj. & Bt. Lt.-Col. (A./Lt.-Col.) N. G.B.
Sandiford, Maj. V. V. V., 62nd Punjabis, attd. 49th Bengalies.	Rundle, Capt. C. A. G., M.C.
Phani Bhusan Du't, Subadar.	Musa Khan, Subadar, I.M.O.
Sailendra Nath Basu Subadar-Maj., I.D.S.M.	<i>2nd Gurkha Rifles.</i>
<i>62nd Sikhs.</i>	McCleverty, Capt. G. M., D.S.O., M.C., 1st Bn.
Wynter, Lt.-Col. C. P.	Snow, Lt. C. A. (I.A.R.O.), attd. 1st Bn.
<i>59th Rifles.</i>	Waihurst, Lt. A. E., 2/6th Gurkha Rif., attd. 1/2nd Gurkha Rif.
Burne, Capt. R. H., M.C., I.A.R.O.	Champha Singh Gurung, Subadar.
<i>64th Pioneers.</i>	Jitbahadur Gurung, Jemadar.
Bliss, Lt.-Col. J. A., D.S.O., M.V.O.	Lachman Singh Khatri, Subadar.
Sydney-Smith, Lt. D. C.	Tulsi Ram Gharti, Bahadur, Subadar Maj.
Balaraman, Jemadar.	<i>3rd Gurkha Rifles.</i>
Munisami, 4812 Havildar.	Chitrabir Thapa, Subadar, 1st Bn.
Munisami, 4759 Naik.	Jhuse Pun, 4701 Rfn., 1st Bn.
<i>67th Punjabis.</i>	<i>4th Gurkha Rifles.</i>
Bagnall, Maj. R., 74th Punjabis, attd. 67th Punjabis.	Tirebuck, Lt. (A./Capt.) C. T., 2nd Bn.
Sexton, Lt. C. B., I.A.R.O.	<i>6th Gurkha Rifles</i>
Lacuman Singh, Subadar Maj., I.D.S.M.	Preston, Lt.-Col. G. A., 2nd Bn.
Jowala Singh, 557 Naik.	Rice, Maj. B. A. McH., D.S.O., 1st Bn.
Lal Singh, 103 Naik.	Ryan, Capt. D. G. J., D.S.O., 1st Bn.
Shah Baz Khan, 1632 Havildar.	Decdat Thapa, Subadar, 1st Bn.
Tota Ram, 42 Havildar.	Gambir Singh Pun, Subadar Maj., M.C., I. O.M., 1st Bn
<i>82nd Punjabis.</i>	<i>9th Gurkha Rifles.</i>
Hamilton, Lt. (A./Capt.) R., I.A.R.O.	Mannock, Lt. (A./Capt.) R. C., 8th Gurkha Rif., attd. 2nd Bn., 9th Gurkha Rif.
Khyali Ram, Subadar (A/Subadar Maj.)	Penfold, Capt. H. de L., 2nd Bn.
<i>84th Punjabis.</i>	Widdicombe, Lt. J. L. T., 2nd Bn.
Walker, Lt.-Col. W. R.	Balwarsing Khatri, Jemadar, 2nd Bn.
<i>87th Punjabis.</i>	Kesar Mal, Subadar, 2nd Bn.
Middleton, Capt. M.	Ki-Man Sing Bohra, Jemadar, I.O.M., 2nd Bn.

Chatur Mal, 3845 Rfn (A./L./Naik), 2nd Bn.
Dasrath Bisht, 2444 Rfn (A./L./Naik), 2nd Bn.

Ghanbshadur Sahi, 1974 Havildar, 2nd Bn.
Kishen-Sing Chohan, 3005 Havildar, 2nd Bn.
Manbahadur Sahi, 2871 Rfn. (A./L./Naik), 2nd Bn.

10th Gurkha Rifles.

Jai han Rai, Jemadar, 1st Bn.
Kajimun Lala, Jemadar, 1st Bn.
Jagat-er Limbu, 2967 Havildar, 1st Bn.

INDIAN MACHINE GUN CORPS.

Kadar Bakhsh, Jemadar, 1-113th Inf., attd., Ind., M. G. Corps

Channu Khan, 1021 Naik, 130th C. y
SUPPLY AND TRANSPORT CORPS.

Biddle, Lt. W. C., I.A.R.O

Bridge, Capt (A.-Maj.) R. E. A., D.S.O.

Evans, Lt. A.G., I.A.R.O.

Felmann, Lt. P. M. J., I.A.R.O

Fleming, 2nd Lt. E. G., I.A.R.O.

Graham, Lt. T. C. V., I.A.R.O.

Gravett, 2nd Lt. G. W., I.A.R.O.

Grey, Capt. P.

Jones, Lt. F. L., I.A.R.O.

Lewis, Lt. F. W. H., I.A.R.O

Lynn, 2nd Lt. T. Capt.) G. I.A.R.O.

Marratt, Lt. A. E., R. F. A., (S.R.)

Marshall, 2nd Lt. E. C., I.A.R.O.

Percy Maj. and Bt. Lt. -Col. E. A., M.C.

Rivett, Lt. W. C., I.A.R.O.

Russell, Lt. (A.-Capt.) B. H., I.A.R.O.

Russell, 2nd Lt. H. G., I.A.R.O.

Smith, Lt. V. S., I.A.R.O.

Smyth, Lt. (A.-Cpt.) G. C. G., I.A.R.O.

Stevenson, Capt. H. D. M., M.C.

Williams, Lt. A. C., I.A.R.O.

Alleck, S.-Sit. A.

Bell, S.-Sjt. W.

Brown, Sub-Cond. W. H.

Coates, 17267 Pte. (T.-Sjt.) H. S., 1st Bn.
W. Rid. R.

Deane, 4033 T.-Clk. D. F., No. 2 Mule Col.

Diffin, S.-30/53 Sjt. C., R.A.S.C.

Dyer, 15812 Pte. (A.-Sjt.) H. F., 2nd Bn., Dorset R.

Green, 28240 Pte. (A.-Sjt.) H. O. and B.L.I.

Harper, S.-Sjt. (A.-Sub-Cond.) C.

Hague, 3458 Sjt. H.

Hepburn, S.-Sjt. (A.-Sub-Cond.) T.

Hewerdine, S.-Sjt. (A.-Sub-Cond.) R. F.

Jonas, Sub-Cond. H.

Loring, 46172 Sqdn. S. M. H. L., 13th Hrs.

Lees, T3-025610 Dvr. (A.-Cpl.) R., R.A.S.C.

Murphy, 200735 Pte. (A.-Sjt.) E., 1-4th Bn.
Wnts. R. (T. F.).

Phillipot, T.-Sjt. A. E.

Price, 31596 Pte. (A.-Sjt.) E. J., 2nd Bn., Lanc. R.

Purcell, 14148 Cpl (T.-Sjt.) C., 2nd Bn., Dorset R.

Simson, Sub-Cond. C. A. L.

Santa, Sub-Cond. J. W.

Spence, R. P.-16 Pte. (A.-Sjt.) J. T.

Tanner, Sjt. G. H.

Tattersall, Cond. O.

Twodig, S.-Sjt. (A.-Sub-Cond.) P.

Wedge, S.-Sjt. (A.-Sub-Cond.) H. R.

Ali Mardin, Resadar.

Alam Sher, 661 Jemadar

Baz Khan, 1272 Jemadar.

Fateh Muhammad, 1049 Jemadar, 32nd Mule Corps.

Ghulam Rasul, 298 Jemadar, 9th Mule Corps.
attd. No. 1 Mule Col.

Akbar Khan, 737 Naik (T.-Kot-Dafadar).

16th Mule Corps, attd. No. 1 Mule Col.

Ali Muhammad, 362 1st Gde. Vet. A-st., 5th Mule Corps.

Alla Ditta, 1487 Sadd., 19th Mule Corps,
attd. No. 1 Mule Col.

Amer Gul, 1128 Dvr. (T.-Naik), 30th Mule Corps, attd. No. 1 Mule Col.

Aya Singh, 27 Dvr.

Bagh Ali, 823 Naik (A./Kot-Dafadar), 35th Mule Corps.

Bekshi Kanhiyalal, RP-2397 Supply Agent.

B stan, 1667 L./Naik (A./Q.M. Dafadar),
7th Mule Corps.

Bugga, 626 Naik, 44th Mule Corps.

Bux, 107 Sadd. Elahi, 20th Mule Corps.

Ch wdri Ram, 535 Dvr. (T/L./Naik), 38th Mule Corps, attd. No. 2 Mule Col.

Dewan Singh, 1st Gde. T/Agent.

Dina, 5th Gde. Clk. A. H.

Fazal Din, 2034 Naik (R. A.).

Fazal Ellahi, 787 Dvr. (T/L./Naik), 19th Mule Corps, attd. No. 2 Mule Col.

Ganesh Prasad Dube, 5th Gde. Clk..

Ghulam Mahomed, 754 Kot/Dafadar, 12th Mule Corps.

Ghulam Mohammed, 9391 Naik, 78th By., R.F.A.

Guman Singh, M/08284 L./Naik (T./Naik). Govind Swamy, 836 Blacksmith, No. 1 Mails Depot

Gulab Din, 867 Sadd., 3rd Mule Corps.

Hayat Mir Khan, 1216 Q.M. Dafadar, 15th Mule Corps.

Hub Lall, 2473 Naik (T/Q.M. Dafadar), R.G.A.

John, 4th Gde. Clk., Mani Lall Jagiwan.

Kalla Khan, 1088 Naik (T/Kot-Dafadar), 11th Mule Corps, attd. 3rd Mule Corps

Kannan Venkatachelan Mudaliar Madras/6 T/5th Gde. Clk.

Karam Bux, 745 Vet. Asst., 44th Mule Corps.

Ka'ary Gurusami, 2nd Cl. Agent.

Kirpu Ram, 051062 Sepoy.

Lachman Singh, T/5th Gde. Clk.

Lal Chand, 130 Sarwan (T/L./Naik).

Lal Khan, 1181 Vet. Asst.

Mahomed Aktar, 1147 Shoeing-Smith, 4th Mule Corps.

Mahomed Amin, 5th Gde. Clk.

Mir Baz, CDRC. 1845 Sarwan (T./Naik), 5th Camel Corps

Mir Zaman, 1402 L./Naik, 15th Mule Corps

Mohamed Ali, QT/152 Permanent Jet Gde. Agent.

Mohammed Khan, 704 Naik, 28th Mule Corps.

Mool Chand, 28 Naik.

Nadar Khan, CDRC. 507 Sarwan (T/Kot-Dafadar), 5th Camel Corps.

Nappa Singh, 608 Naik (T/Kot-Dafadar), 16th Mule Corps

Narain Singh, 2670 Havildar-Maj.

Narain Singh, 4147 Havildar

Nariyan Swamy, 1572 Hammerman, 15th Mule Corps.

Nasi ullah, 235 Clk., Bharatpur Imp. Serv. Transport Corps.

Nur Ahmed, 1988 L/Naik 1st Mule Corps.	Dattatraya Keshaverao Chitnis, 445 3rd Cl. Sub. Asst. Surg.
Prapya Lall, 71 Dvr. (T./Kot-Dafadar).	Indu Bhauhan Basu, 4th Gde. Civ. Sub. Asst. Surg.
Ramchand Navar AMB, 349 6th Gde. Clk.	Kishor Singh, 971 1st Cl. Sub. Asst. Surg.
Ram Dyal, 15 T/Naik.	Manmajeet Sapurjee Bharucha, 115 1st Cl. Civ. Sub. Asst. Surg.
Saida Khan, 1666 Naik (T./Kot-Dafadar), 1st Mule Corps.	Moses Solomon Vincent, 1394 1st Cl. Sub. Asst. Surg.
Sajawal Khan, 884 L/Naik (T./Kot-Dafadar), 11th, attd. 3rd Mule Corps.	Mohammed Abdur Rauf, 1387 1st Cl. Sub. Asst. Surg.
Sakki Mahomed, 1640 L/Naik (T./Naik), 1st Mule Corps.	Muhammed Hafiz Khan, 1033 1st Cl. Sub. Asst. Surg.
Sher Laman, 1 Dvr. (T./Kot Dafadar).	M. Venkatasami Nayulu, 1412 2nd Cl. Sub. Asst. Surg.
Sirdar Fateh Singh, R.P. /1238 T/1st Gde. Agent.	Parmanand Misra, 1048 1st Cl. Sub. Asst. Surg.
Sirga Nath, 880 Carpenter, 23rd Mule Corps attd. No. 1 Mule Col.	Prem Narain Misra, 1424 3rd Cl. Sub. Asst. Surg.
Sivadas Chatterjee, 2nd Gde. Clk.	Upendra Kumar Ganguli, 1333 2nd Cl. Sub. Asst. Surg.
Syed Beg, 1372 L/Naik (T./Naik).	WARD SERVANTS AND ORDERLIES.
Turbhaz Khan, 1029 Kot-Dafadar.	Bhugwa Pancham, 4230 1st Gde. Dobhi A. H. C.
Umad Khan, 144 Naik, 35th Mule Corps.	Bishan Singh, 789 Sepoy, 66th Punjabis.
Waliat Ali, DTL. 135 Vet. Diesser (T./Vet Dafadar).	Caleutti, 754 Sweeper, A. H. C.
INDIAN MEDICAL SERVICE.	Devi Dayal, Fer/3113 Dresser.
Acton, Capt. H. W.	Dhan Singh Bhist, 1673 Sepoy, 1/39th Garhwalis.
Ambler, T./Capt. F. B.	Din Mohamed, 3126 Sepoy, 102nd Grenadiers.
Anderson, Maj (T./Lt.-Col.) W. M., M.D.	Fateh Khan, 1157 Packstore Havildar, 105th Inf.
A-lton, Lt. B. C., M.B.	Gi ra, PNA/1167 Bhisti.
Battye, Lt.-Col. W. R., D. S. O., M. B., F. R. C. S.	Gopal Ram, 2239 Rfn. (A./Naik), 125th Napier's Rif.
Chapman, Lt.-Col. P. F., M. B.	Jiwan Dass, LHR/1144 Hosp. Writer.
Cotter, Capt E., M. B.	Kamal Khan, 940 Sepoy (A./L./Naik), 14th Mule Corps.
Dick, Capt. A. M., M.B., F. R. C. S.	Khuda Bux, LHR/1226 Dobhi.
Fenton, Lt.-Col. A. M. B.	Kim Khan, 4091 Sowar, 19th Lrs.
Glee, Lt.-Col. F. W., C.I.E., M. B.	Maduray Iyappan, 1010 1st Gde. Ward Servant, A. H. C.
Goldie, T./Capt. E. A. M. J.	Manikum Moodi, MAD/43 Packer, 1st Porter Corps.
Goddbody, Maj. & Bt. Lt.-Col. C. M., C.I.E., D.S.O., F.R.C.S.I.	Manikum Pallai, 2674 Sepoy, 83rd Wallajahbad L. I.
Graham, Maj. & Bt. Lt.-Col. J. D., M. B.	Nasar, 2065 1st Gde. Ward Servant, A.H.C.
Hamilton, Maj & Bt. Lt.-Col. W. H., D. S. O., F.R.C.S	Natha Singh, 2391 Packstore Havildar, 51st Sikhs.
Lethbridge, Lt.-Col. W., M.B.	Niranjan Dass, RP/Nil 1st Gde. Hosp. Storekeeper.
Lloyd, Capt. R. B., M.B.	Ratobinkar Ratnan, PNA/1421 1st Gde. Hosp. Storekeeper, S. & T. Corps.
Mackie, Maj. F. P., M.D., F.R.C.S.	Ram Charan Sukul, 3102 Sepoy, 1st Brahmans.
Melville, Lt.-Col. H. G., C. I. E., M.D., F. R. C. S. Edin.	Ram Singh, MT/68 Bearer (A./Naik), S. & T. Corps.
Mouison, Maj. J., M.B.	Ram Lal, 1999 Sepoy, 7th Punjabis.
Mukerjee, T./Capt. S. B.	Safri, AMR/CDRP/106 Conservancy Sweeper.
Nelson, Capt. J. J. H., M. C., M.D., F. R. C. S. Edin.	Sewar Singh 3306 Sowar, 33rd Lt. Cav.
Plumptre, Capt. C. M.	Shan Lal, 1990 1st Gde. Ward Servant, A. H.C.
Roberts, Maj. E. A., D.S.O.	Shankar Chauhan, 4150 Sepoy, 43rd Empura R.
Sprawson, Maj. (T./Lt.-Col.) C. A., M. D.	Sheikh Subhan, 19161 Sepoy, 119th Inf.
Taylor, Maj. J., D. S. O., M. D.	Sheikh Umar, 1360 Sepoy, 117th Mahrattas.
INDIAN MEDICAL DEPARTMENT.	Sultan Ali, Posh/4470 Dresser.
Bennett, 2nd Cl. Asst. Surg. W. R.	Yaqub Khan, 5040 S. war, 21st Cav.
Cearns, 1st Cl. Asst. Surg. G. W.	ARMY BEARER CORPS.
Coombes, 2nd Cl. Asst. Surg. M. G.	Bhagat Singh, 16758 L/Havildar.
Dyer, 1st Cl. Asst. Surg. A. W.	Gonna, 5375 Bearer (A./Naik).
Feegrade, 2nd Cl. Asst. Surg. E. S.	
Garrod, 1st Cl. Asst. Surg. H. J. J.	
Hazle, 2nd Cl. Asst. Surg. A. W.	
Rodrigues, 1th Cl. Asst. Surg. G. D.	
R. w. 4th Cl. Asst. Surg. W. J.	
Behari Lal, T./3rd Cl. Sub. Asst. Surg.	
Brindaban, 973 1st Cl. Sub Asst. Surg.	
B Thavamony Joel, 1355 1st Cl. Sub. Asst. Surg.	
Chhinduprat Parthasarathy Nayagar, 1333 1st Cl. Sub. Asst. Surg.	
Chhetobhai Bhikulhai Joshi, 434 3rd Cl. Sub. Asst. Surg.	
Chuni Lal Bahl, 4th Cl. Civ. Sub. Asst. Surg.	

Hockma, 578^q Bearer.
 Jai Kishan, 17854 Naik.
 Phinwoo Tering Tamang, 18558 Havildar.
 Rewti, PNA/6283 Naik.
 Risal Bux, 33384 Bearer.
 Siba Singh, 15090 Bearer.
 Udde Ram, 4404 Naik.

REMOUNT DEPARTMENT.

Anderson, Maj. (T./Lt.-Col.) W. H., Army Remount Dept.
 Bell, Lt. (T./Capt.) A. J., I. A. R. O., attd. 8th Cav.
 Boyd, Lt. (T./Capt.) H. S., I. A. R. O.
 Eaton Lt. (T./Capt.) H., I. A. R. O.
 Manderson, Capt. (T./Maj.) R. W., 3rd Skinner's Horse.

* * * *

Williams, Sjt. V., I U. L. C. M. S. C.
 Mahomed Shafi, Jemadar, Imp. Serv. Troops, Indore Mtd. Escort.
 Muhammad Hasan Khan, Jemadar, 17th Cav.
 Nur Muhammad Khan, Jemadar, 8th Cav.
 Taj Muhammad Khan, Jemadar, 8th Cav.
 Bhairo Singh, 1808 Dafadar, 8th Cav.
 Ghulam Mahomed, 1486 Naik (A/L./Dafadar), 27th Cav.
 Ishar Singh, 4168 Naik (A/L./Dafadar) (Govrn. of Ceylon's Bodyguard)
 Jai Nul Singh, 1840 Kot-Dafadar, 8th Cav.
 Karam Sher Khan, 1011 L./Dafadar, Imp. Serv. Troops, Indore Mtd. Escort.
 Sadiq Hussain Khan, 1887 Qmr. Dafadar, 8th Cav.
 Sultan Mahomed Khan, 1477 L./Dafadar, 27th Cav.
 Tilok Singh, 1547 L./Dafadar, 3rd Horse.

VETERINARY SERVICES.

Martlow, 7134 Farr. Sjt. E. B.
 Bapoo, 69 Syce (A./Naik).
 Bhital, 14 Syce.
 Durshan, 8 Syce (A./Naik).
 Hassim, 48 Syce (A./Naik).
 Khemraj, 2464 Syce.
 Mukerji, Vet. Clk.
 Sril, 29 Syce (A./Naik).

INDIAN ORDNANCE DEPARTMENT.

Bray, Lt. & Asst. Commy. of Ord. T.
 * * * *

Ammavasy, 6562186 Lascar.
 Bansy Lal, 2221969 Lascar (A/Tindal).
 Khan Bahadur, 216916 Lascar.
 Petan, 8 Tindal.
 Rajjee Luzuman, 32 Sirdar.

INDIAN SURVEY DEPARTMENT.

Beazeley, Lt.-Col. G.A. D.S.O., R.E.
 Booth, Mr. A. J. (relative rank Asst. Commy. of Ord. and Hon. Lt.).
 Abdul Latif Khan (relative rank Jemadar).
 Mohamed Na'ir Khan (relative rank Jemadar).

MILITARY ACCOUNTS DEPARTMENT.

O'Brien, Capt. J., I.A.R.O.
 Rountree, Lt. (A./Capt) A.F., I.A.R.O.
 * * * *
 Elisha, 4th Gde. Clk. J.
 Tek Chand Bali, T/4th Gde. Acct. Mil. Works Serv.

GOVERNMENT TELEGRAPH DEPARTMENT.

Arklie, Mr. E. V.
 * * * * *

Cooper, Lt. C. H., I. A. R. O.

Gumbley, T. / Capt. D. W., I. S. O., R. E.
 * * * * *

Alley, 1501 Mr. G.
 Arkell, 90 Mr. C. B.
 Banford, 1617 Mr. W. C.
 * * * * *

Hackett, 4177 Mr. A. H.
 Jones, 676 Mr. E. W.
 Keys, 3595 Mr. J. A.
 * * * * *

Walsh, 1127 S./Sjt. F. R., I. U. L.
 Fazal Din, 189 Sub-Instr., 1st Gde.
 Chaittu, 1905.

Kishna Narayan, 3215.

Mohiuddin Sheriff, 4231.

Raghbir, 937.

Saif Ali, 1432.

San-Tram, 4554.

Suraj Pal, 150 Sub-Instr., 2nd Gde.

POSTAL DEPARTMENT.

Angelo, Mr. A. (relative rank Maj.).
 Bickers, Mr. M. (relative rank Lt.)
 Buckner, T/Capt. J. S., M.B.E., R.E.
 Buckner, Mr. N. M. (relative rank Lt.).
 Davison, Mr. J. (relative rank Lt.).
 Everett, Mr. E. V. (relative rank Asst. Commy.).
 Fannaken, Mr. H. (relative rank Asst. Commy.).
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Gonsalves, Mr. G. F. (relative rank Asst. Commy.).

Gritton, Mr. S. (relative rank Asst Commy.).

Homer, Mr. W. W. (relative rank Asst. Commy.).

Jacob, Mr. T. A. (relative rank Asst. Commy.).

Naddei, Mr. J. S. (relative rank Asst. Commy.).

Periera, Mr. J. A. (relative rank Asst. Commy.).
 * * * * *

Antony, Mr. L. A. T. (relative rank Sub-Cond'r.).

O'Connor, Mr. P. J. (relative rank Sub-Cond'r.).
 * * * * *

Kaikudhru Sorabji Surti, 73 Mr. (relative rank Sub Cond'r.).

Girija Bhushan Baksji, 197 (relative rank Jemadar).
 Hakumati Rai, 190 (relative rank Jemadar).

Kottayur Singham Srinivasa Iyengar, 171 (relative rank Subadar).

Lala Moti Ram, 168 (relative rank Subadar).
 Maung Aye Maung, 23 (relative rank Jemadar).Maung Ba Thein (relative rank Subadar).
 Maung Thein, 84 (relative rank Subadar).Nur-ud-Din Ahmad (relative rank Jemadar).
 Phiroshah Munshi Baliwala (relative rank Subadar).

Romesh Chandra Chowdhury (relative rank Jemadar).

Dhondo Morelwar Chitale, Mr. (relative rank Havildar).

Kalianji Pitambar Chavda, Sub-Postmaster.

Lakshmi Chand, Follower Overseer.

Nagappa Ajappa (relative rank Havildar).

Pandurang Wasudeo Tambankar (relative rank Havildar).

Sheikh Umar, Sub-Postmaster.

Singanellore RamaSwami Iyer Venkata
Ramaniah, 560 (relative rank Havildar).

POLITICAL DEPARTMENT.

* * * * *
Bonham-Carter, Mr. H.
Davidson, Lt. (T./Maj.) J., I.A.R.O.

* * * * *
Forbes, Mr. H. F., I.C.S.
Gerrard, Lt. (T./Capt.) F. W., I.A.R.O.
Haydon, Lt. R. A., I.A.R.O.

* * * * *
Parlby, Mr. J., B.Sc., Ind. Finance Dept.
Peel, Capt. E. G. D., Ind. Police Dept.

* * * * *
Prothero, Capt. J. E. D., Ind. Army.

* * * * *
Waller, Capt. (T./Maj.) A. G., 44th Merwara
Inf.
Wilson, Maj. & Bt. Lt.-Col. A. T., C.M.G.,
C.I.E., D.S.O., Ind. Army.

* * * * *
Chill, Mr. H. E.
Donne, Mr. J. A.

Grant, Mr. S. F.
Towner, Preventive Officer Mr. C. R., Customs
Dept.

Basil Martius Fernandez, Head Clk.
Bitianda Poorish Muttana, Survey Supt.

Curmi, Mr. E.
El Muzaffar Abdul Aziz, Office Supt.

Fernandez, Mr. R.
Hamud Hamdi Effendi, 65 1st Cl. Egypt. In-
terpreter.

Jad Effendi Ghawi, Sudan Govt.
Khan Sahib Muzaffar Shah, Dep. Adminis-
trator.

Manuel Saldanha, Acct.
Mirza Ali Agha, Persian Translator.

Safa-ud-Din, Head Clk.

Saiyid Asghar Ali, Clk.

Sanjid Bahadur Ali Shah, Clk.

LINES OF COMMUNICATION.

* * * * *
Brock, Capt. (T./Maj.) C. H., I.A.R.O.

RAILWAYS.

* * * * *
Blackwood, Lt. (T./Capt.) N. P. O'R.,
I.A.R.O.

* * * * *
Butcher, Lt. W. H., I.A.R.O.

Byrde, Mr. E. A. (relative rank Maj.), Ind.
State Rlys.

* * * * *
Coates, Mr. L. (relative rank Lt.), Ind. State
Rlys.

Creedy, Lt. (T./Capt.) H. D., I.A.R.O.

Cunningham, Mr. G. (relative rank Capt.),
Ind. State Rlys.

* * * * *
Hawkes, Lt. (T./Maj.) E. R., I.A.R.O.

* * * * *
Kreiser, Mr. J. (relative rank Capt.), Ind.
State Rlys.

Lee, Mr. O. (relative rank Capt.), I.P.W.D.
Mainprice, Mr. G. D. (relative rank Capt.),

Ind. State Rlys.

* * * * *
Moss, Mr. R. C. (relative rank Capt.), Ind.
State Rlys.

* * * * *
Muirhead, Mr. A. K. (relative rank Capt.),
Ind. State Rlys.

* * * * *
Saunders, Mr. C. H. A. (relative rank Lt.)
Ind. State Rlys.

* * * * *
Shaw, Lt. (T. / Capt.) J. A., I. A. R. O.

* * * * *
Stowell, Lt. (T. / Maj.) G. C., I. A. R. O.

* * * * *
Wharton, Mr. J. (relative rank Capt.), Ind.
State Rlys.

* * * * *
Wrench, Mr. J. M. D. (relative rank Capt.),
Ind. State Rlys.

* * * * *
Barre, 15263 Mr. M.

* * * * *
Coleman, 14500 Mr. G. H.

* * * * *
Conner, 15681 Mr. T.

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Gilliam, 15578 Mr. T. W.

* * * * *
Hall, 16773 Mr. A. E.

* * * * *
Hardie, 9872 Mr. J.

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Holden, 16138 Mr. J.

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L'Esteve, 0477 Mr. O.

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Murray, 6218 Mr. P. J.

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Parsons, 15272 Mr. D. J.

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Perkins, 15721 Mr. W. V.

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Pirie, 15437 Mr. J. H.

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Ward, 15562 Mr. G.

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Watts, 15274 Mr. H. T.

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Alla Bux, 23018 Shunting Jemadar.

* * * * *
Bhagat Singh, 8747 Supervisor.

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Bulwant Singh, 90782 Supervisor.

* * * * *
Hari Singh, 19495 Mistri.

* * * * *
Maula Bux Chandhra, 0590 Asst. Station-

* * * * *
master.

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Rengaswami Gopalswami Pillai, 6683 Clk.

* * * * *
Surendranath Bannerjee, 20374 Clk.

Works.

* * * * *
Bampton, Lt. (A.-Capt.) J. A. H., I.A.R.O.,
attd. R.E.

* * * * *
Barber, Lt. (A.-Capt.) C. G., I.A.R.O., attd.
R.E.

* * * * *
Carriek, Lt. H. E., I.A.R.O., attd. R.E.

* * * * *
Cutting, Lt. C. E., I.A.R.O., attd. R.E.

* * * * *
Davis, Lt. (A.-Capt.) W. J., I.A.R.O., attd.
R.E.

* * * * *
Kirkpatrick, Lt. (T.-Capt.) W., I.A.R.O.,
attd. R.E.

* * * * *
Mann, T.-Maj. A. E., O.B.E., R.E. (Lt.,
Rangoon Vol. Rif.).

* * * * *
Mason, Lt. (A.-Capt.) H. C., I.A.R.O., attd.
R.E.

* * * * *
Pryor, Capt. (T.-Maj.) T., D.S.O., I.A.R.O.,
attd. R.E.

* * * * *
Riley, Lt. R.C., I.A.R.O., attd. R.E.

* * * * *
Rose, Lt. (A.-Capt.) P. T., I.A.R.O., attd.
R.E.

* * * * *
Thompson, Lt. (T.-Capt.) W. J., I.A.R.O.,
attd. R.E.

* * * * *
Way, Lt. (T.-Capt.) J. D., I.A.R.O., attd.
R.E.

* * * * *
Brown, Condr. W. J., M.W.S.

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Chisholm, S.-Sjt. H. A. J., M.W.S.

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Griffiths, S./Sjt. H., P.W.D.

* * * * *
Hammond, S./Sjt. F. W., M.W.S.

<p style="text-align: center;">* * * *</p> <p>O'Sullivan, S./Sjt. O. D., P.W.D. * * * *</p> <p>Deerlin, WD. 8614 Mistri Carpenter H. W. E.V. Dias, W.D. 8920 Storekeeper H. Johnstone, WD. 424 Asst. A. F. Mayes, WD. 5108 Mr. (relative rank Condr.) C. B. Nyss, WD. 3957 Clk. O. Stagg, WD. 2241 Head Clk. G. H. Thomas, WD. 8863 Acct. Clk. G., P.W.D. Amarnath Sharma, WD. 3159 Overseer, P. W.D. Balmukand Bhatia, EFP/17 Storekeeper, Girdhari Lal, WD. 8207 Clk. Inder Singh, WD. 3843 Head Clk. Kartar Singh, WD., 3885 Overseer, M.W.S. Khuda Bux, WD. 3087 Mech. Mulkrasoi, Asst. Engr. Mustak Ahmed, WD. 7835 Workshop Foreman. Nikka Ram Diddee, T./Overseer. Pala Singh, WD. 3873 Elec. Mistri. Partab Singh, WD. 3144 Sub-Overseer (T./Overseer), P.W.D. Rahamat Aliab, WD. 5770 T/Sub-Overseer. Rash Behari Lal, WD. 3520, Power Station Supt. Shamsuddin, WD. 5977 Acct. Saki Mahomed, WD. 1444 Mason Mistri. Sunder Singh, WD. 3717 Head Carpenter.</p> <p>LABOUR AND PORTER CORPS.</p> <p>Blake, Lt. (T/Capt.) H.W., I.A.R.O., 7th Labour Corps. Chapman, Lt. (T/Capt.) A. J. B., I.A.R.O. Cox, Lt. (T/Capt.) E. O., I.A.R.O., 8th Labour Corps. Duff, 2nd Lt. A. C., I.A.R.O., 1st Labour Corps. Evans, 2nd Lt. E. M., I.A.R.O., 1st Labour Corps. George, Lt. (T/Maj.) A.B., I.A.R.O. * * * * * Mackay, Lt. (T/Lt.-Col.) F. F., I.A.R.O. * * * * * Wilson, Lt. T/Capt. J. M., I.A.R.O., 1st Labour Corps. Gibson, 14776 S/Sjt. P. J., M.W.S., 5th Labour Corps. Grundy, 6579 S/Sjt. A. L. E., M.W.S., 2nd Labour Corps. Holmes, Sub-Condr. G. H., M.W.S., 1st Labour Corps. Jameson, Sub-Condr. A. N., M.W.S., 2nd Labour Corps. Walsh, S/Sjt. M., M.W.S., 1st Labour Corps Kapoor Singh, Subadar, 1st Sappers and Miners, attd. 1st Labour Corps. Narayan Giri, Subadar (A./Subadar Maj.) 7th Labour Corps. Naurang Singh, Subadar Maj., 15th Sikhs, attd. 11th Porter Corps. Nek Alam, Subadar, 2nd Labour Corps. Arma Chellie Raghunath Iyer, 1617 Head Overseer, 7th Labour Corps. Atma Singh, 3584 Carpenter, 1st Labour Corps. Faquir Mohamed, 578 Havildar, Hongkong By., attd. 1st Labour Corps. Gulam Hussain, 1809 Mate, 7th Labour Corps.</p>	<p>Habi Ballah, Overseer, 1st Labour Corps. Nizam Din, 1823 Havildar, 2nd Labour Corps. Nur Din, 2378 Carpenter, 2nd Labour Corps. Yusif Abdul Malik, Interpreter.</p> <p>LOCAL RESOURCES.</p> <p>Bourke, Lt. (T/Capt.) D. R. S., I.A.R.O. Fitzpatrick, Lt. (T/Capt.) G. V., I.A.R.O. * * * * *</p> <p>McRoberts, Lt. (T/Capt.) P. F., I.A.R.O. * * * * *</p> <p>AGRICULTURE.</p> <p>Graham, 2nd Lt. (T-Lt.-Col.) R. J. D., I.A.R.O. Duff, Mr. C., 6th Cl. Manager, Govt. Farms Dept. Veale, Mr. H. W., 7th Cl. Manager, Govt. Farms Dept.</p> <p>IRRIGATION.</p> <p>Bowers, Lt. (T-Col.) P. L., M.C., I.A.R.O. Browne, Lt. (T-Lt.-Col.) D.B.H., I.A.R.O. Sellier, Lt. (T-Maj.) P. J., I.A.R.O. Walton, Lt. (T-Maj.) H., I.A.R.O. * * * * *</p> <p>Serovea Hormuz, Asst Irrigation Offr. * * * * *</p> <p>MASTERS OF TRANSPORTS.</p> <p>Boyd, Mr. J. Carre, Mr. E. G. Coope, Mr. R. H. Hatchard, Mr. F. James, Mr. D. T. (Chief Offr.). Jones, Mr. G. S. Langlands, Mr. D. H. Leitch, Mr. N. H. Paddle, Mr. W. H. Reddock, Mr. J. S. Rodgers, Mr. D. Stewart, Mr. A. H.</p> <p>INLAND WATER TRANSPORT</p> <p>* * * * * Harvey, Lt. (T/Maj.) B.L., I.A.R.O. * * * * * Hill, Lt. (T/Capt.) A. L., M.C., I.A.R.O. * * * * * Anthony, 9496 Clk. P. Appleby, 164814 C.S.M. A.G., 7th Lab. Bn., Labour Corps. * * * * * Castellas, 25627 Clk. L.A. * * * * * Gyan Chandra Roy, Hon. Subadar. * * * * * Abdul Aziz, 40432 Deck Serang. Abdul Barik, 5067 3rd Cl. Master. Abdullah Iban Sayed Moosa, Head Caulker. Ah Lun, 35051 Boilermaker. Allah Ditta, 19408 Chargeman Fitt. Arab Ali, 28299 1st Cl. Master. Arshad Ali, 4841 2nd Cl. Master. Emrath Ali, 8649 Dvr. Enos Shaik Ali, 15991 Engine-room Serang. Fazier Rihaman, 3556 2nd Cl. Dvr. Ganee Meah, 24048 3rd Cl. Master. Gunda Singh, 50232 Wireman. * * * * *</p> <p>Hafzur Rahaman, 21814 2nd Cl. Master. Haji Jassim Ibn Mohamed el Hazam. Haji Mutar Shawi. Haji Muteshar Ibn Ali. Hong Chew, 6951 Fitt.</p>
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Hussain Khan, 25046 Charge-man Plater.	Venn, Lt. (T.-Capt.) T.W., I.A.R.O.
Ibrahim Ibn Mansor, 142112.	* * * *
Isher Singh, 1982 Elec. Wireman & Carpenter.	Lalit Mohun Gui (relative rank Subadar).
Jewant Singh, 19685 Carpenter.	* * * *
* * * *	* * * *
Lew Hoy, 2922 Foreman Carpenter.	IMPERIAL SERVICE TROOPS.
Mirza Nasir, L/316 2nd Cl. Interpreter.	PATIALA IMPERIAL SERVICE LANCERS.
Mohammed Din, 42427 Workshops Charge-man.	Pensington, Lt.-Col. A.W., M.V.O., Ind. Army (Spec. Serv. Offr.)
Nand Singh, 85475 Carpenter.	Bolwant Singh, Maj.
* * * *	Harnam Singh, 1395 Sowar.
Oorus Achar, 25195 Serang.	MALER KOTLA IMPERIAL SERVICE SAPPERS AND MINERS.
Phanatho Mandal, 35611 Pitt.	Bond, Maj. L.V., R.E. (Spec. Serv. Offr.).
Raid Rafail, F/334 2nd Cl. Interpreter.	Gregory, Lt. M.S., M.C., I.A.R.O. (Spec. Serv. Offr.).
Rakut Ulla, 21318 3rd Cl. Master.	Murad Ali Khan, Maj.
Saleh Ibu Abdul Sada.	TEHRI GARHWAL IMPERIAL SERVICE SAPPERS AND MINERS.
Santa Singh, 25189 Wireman Foreman.	Grant, Lt. (A./Capt.) A.G., I.A.R.O. (Spec. Serv. Offr.).
Shaik Karchoe Bala Malmjee, 25693 T.-Gnr.	DUNSTERVILLE MISSION.
Sheikh Mohamed Ismail, 26040 Sailmaker.	Clutterbuck, Maj. (T./Lt.-Col.) C.H., 126th Rif.
Sona Kara, 61620 Tindal.	* * * *
* * * *	Crawford, Capt. and Bt. Maj. (T./Col.) J.D., D.S.O., M.C., 89th Punjabis.
Urjan Singh, 46896 Carpenter Mistri.	Dayrell, Maj. W.S., D.S.O., 72nd Punjabis.
* * * *	Duncan, Maj. (T./Lt.-Col.) H.C., D.S.O., 1/9th Gurkha Rif.
Yacoob, 21068 2nd Cl. Master.	Scott, Lt. (A./Capt.) H., 14th Hrs.
Yakub Ali, 47758 Timekeeper.	Engledue, Maj. R.S., 89th Punjabis.
PORT TRAFFIC.	* * * *
* * * *	Hoskyn, Maj. (T./Lt.-Col.) J.C.M., D.S.O., 44th Merwara Inf.
Hendry, Lt. (T./Capt.) F.C., M.C., I.A.R.O.	Pulvermann, Capt. (T./Maj.) A.W., 128th Pns.
* * * *	Roughton, Maj. F.A.G., 118th Inf.
Lakin, Capt. C.A., I.A.R.O.	* * * *
* * * *	Saunders, Capt. (T./Maj.) M., D.S.O., 36th Sikhs.
Browning, Mr. H.E.	* * * *
Mackirdy, Mr. J., Pilot Serv.	Stokes, Maj. and Bt. Col. C.H., C.I.E., 3rd Skinner's Horse.
Young, Mr. E.K.	* * * *
* * * *	Wagstaff, Maj. L.C., C.I.E., 2nd Rajputs.
Heysham, A/8 Supervisor T.E.	* * * *
Hole, A/6012 Supervisor J.	
Misquitta, P.T. 2784 Clk. G.	
Quadra, P.T. 2507 Stevadore Foreman A.	
Smith, P.T. 2781 Clk. A.	
Poona Commaraswamy, Clk.	
Ramchandra Sambhurao Bapat, 3323 Supervisor.	
Siba Singh, Bhola, 1999 Supervisor.	
MISCELLANEOUS.	
Durrant, The Rt. Rev. H.B., D.D., Bishop of Lahore.	
* * * *	

No. 345.—In Army Department Notification No. 416, dated the 21st February 1919, page 448 of the *Gazette of India*, above "Indian Army" insert "His Majesty the King has been graciously pleased to approve of the award of the Meritorious Service Medal to the following Warrant Officers, Non-Commissioned Officers and Men, in recognition of valuable service rendered with the Forces in Egypt:—

A. H. BINGLEY, Major-General,
Secretary to the Government of India.

MARINE DEPARTMENT.

Simla, the 18th April 1919.

APPOINTMENTS.

No. 36.—The substantive *pro tempore* appointments of Captain N. F. J. Wilson, C.M.G., C.B.E., Royal Indian Marine, and Captain B. H. Jones, Royal Indian Marine as Director, Royal Indian Marine, and Deputy Director, Royal Indian Marine, respectively, notified in Marine Department Notification No. 24, dated the 7th March 1919, will have effect from the 12th February 1918.

PROMOTIONS.

No. 37.—The following promotions are made in the Royal Indian Marine, with effect from the dates specified :—

Vice Commander P. V. deBurgh, Royal Indian Marine, deceased, with effect from the 8th December 1918.

To be Commander.

Lieutenant Commander P. C. H. Lane, Royal Indian Marine, vice Engineer Captain T. H. Knight, C.I.E., Royal Indian Marine, deceased, with effect from the 20th October 1918.

To be Engineer Commander.

Engineer Lieutenant Commander F. B. Phillips, Royal Indian Marine.

No. 38.—The following supernumerary promotions are made in the Royal Indian Marine, with effect from the 1st January 1919 :—

To be Captain.

Commander E. Stocken, Royal Indian Marine.

To be Commander.

Lieutenant Commander (Temporary Commander) E. C. Withers, C.I.E., Royal Indian Marine.

To be Engineer Commanders.

Engineer Lieutenant Commander T. B. Newton, Royal Indian Marine.

Engineer Lieutenant Commander (Temporary Major, R.E.) T. G. J. Harvey, Royal Indian Marine.

RESIGNATIONS.

No. 39.—Temporary Lieutenant R. D. Maxwell, Royal Indian Marine, is permitted to resign his appointment in the Royal Indian Marine, with effect from the 26th March 1919.

No. 40.—Temporary Lieutenant A. H. Cheke, Royal Indian Marine, is permitted to resign his appointment in the Royal Indian Marine, with effect from the 29th March 1919.

SHIPS.

No. 41.—In exercise of the powers conferred by section 2 of the Defence of India (Criminal Law Amendment) Act of 1915, (IV of 1915), the Governor-General in Council is pleased to direct that the following amendment shall be made in the Defence of India Act (Consolidation) Rules, 1915, as subsequently amended, namely :—

In Rule 14-AA of the said Rules for the words “by the Director of the Royal Indian Marine” the words “by any officer of Government authorised by him in this behalf” shall be substituted.

A. H. BINGLEY, Major General,
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simsa, the 17th April, 1919.

No. 152-T-19.—The following shall be substituted for Rule 8 of the Wharfage and Demurrage Rules of the South Indian Railway published under Railway Board's Notification

No. 8-T.-2-18, dated the 8th January 1919, in Part I of the *Gazette of India*, dated the 11th January 1919 :—

"Wharfage on Parcels and Luggage.—Parcels or luggage which cannot be delivered from any cause or which are addressed "to be left till called for" will be kept at stations free of charge at Owner's risk for 48 hours from midnight of date of arrival, after which period, a wharfage charge of 2 annas per maund or part of a maund for every 24 hours or part of 24 hours with a minimum charge as for one maund will be made."

No. 155-E.-19.—The following officiating promotions are ordered, *vice* Mr. V. G. Gadgil, Superintendent, 2nd grade, granted privilege leave for 3 months, with effect from the 9th April 1919 :—

Name.	From	To
Mr. C. H. L. Harvey	... Superintendent, grade III	... Superintendent, grade II.
" K. M. Singha	... Assistant, grade II	... Superintendent, grade III.

No. 196-E.-1-19.—With reference to Railway Board's Notification No. 196-E.-19, dated the 30th January 1919, Mr. W. H. Johnson, Officiating Superintendent of Telegraphs, North-Western Railway, reverted to his substantive appointment of Deputy Superintendent, Railway Telegraphs, with effect from the 23rd December 1918.

No. 367-E.-1-19.—With reference to Railway Board's Notifications No. 540-E.-19, dated the 12th March 1919, and No. 367-E.-19, dated the 21st idem, Mr. G. S. Bocquet, C.I.E., Officiating Traffic Manager, Eastern-Bengal Railway, reverted to his appointment of Deputy Traffic Manager, with effect from the 18th March 1919.

No. 367-E.-2-19.—With reference to Railway Board's Notifications No. 540-E.-2-19, dated 12th March 1919, and No. 367-E.-1-19, dated 17th April 1919, Mr. H. T. Baylis, Officiating Deputy Traffic Manager, Eastern Bengal Railway, reverted to his substantive appointment of District Traffic Superintendent in class II, grade 3, of the Superior Revenue Establishment of State Railways, from the 18th March 1919.

No. 367-E.-3-19.—With reference to Railway Board's Notifications No. 540-E.-3-19, dated the 12th March 1919, and No. 367-E.-2-19, dated the 17th April 1919, Mr. S. A. Hamid, Officiating District Traffic Superintendent, Eastern Bengal Railway, reverted to his substantive appointment of Assistant Traffic Superintendent in class III, grade 2, of the Superior Revenue Establishment of State Railways, from the 18th March 1919.

No. 421-E.-1-19.—With reference to Railway Board's Notification No. 1351-E.-16, dated the 26th July 1916, Mr. J. R. O'Connor, Officiating Assistant Traffic Superintendent Oudh and Rohilkhand Railway, reverted to his substantive appointment of Station Superintendent, with effect from the 5th March 1919.

No. 565-E.-2-18.—With reference to Railway Board's Notification No. 565-E., dated the 3rd May 1918, Mr. R. E. Binns, Traffic Inspector, North-Western Railway, on the termination of his special duty will continue to officiate as an Assistant Traffic Superintendent, until further orders.

No. 817-E.-18.—With reference to Railway Board's Notification No. 211-E.-18, dated the 16th February 1918, Mr. F. Thomas, Officiating Assistant Traffic Superintendent, North-Western Railway, reverted to his substantive appointment of Traffic Inspector, with effect from the 9th March 1919.

No. 817-E.-1-19.—Mr. C. I. Hammill, Traffic Inspector, North-Western Railway, is appointed to officiate as an Assistant Traffic Superintendent, with effect from the 6th March 1919 and until further orders.

No. 2055-E.-18.—Mr. C. F. Langer, M.B.E., Controller of Stores, Oudh and Rohilkhand Railway, is appointed Controller of Stores, North-Western Railway.

No. 2055-E.-1-18.—With reference to Railway Board's Notification No. 2055-E.-18, dated the 17th April 1919, Mr. F. C. Freeman, District Controller of Stores, North-Western Railway, is transferred to the Oudh and Rohilkhand Railway and appointed Controller of Stores of that Railway.

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.**NOTIFICATIONS.***Simla, the 18th April, 1919.*

No. E. 476.—Major C. S. Tute, B.A., Assistant Superintendent, Gun Carriage Factory, Jubbulpore, is granted privilege leave for 90 days combined with leave on medical certificate for three months and one day, with effect from the 24th February 1919, under paragraphs 281 and 226 of the Army Regulations, India, Volume II.

The 17th April, 1919.

No. E. 8.—The services of Mr. R. D. Bell, I.C.S., Controller (Oils and Paints), are replaced at the disposal of the Government of Bombay, with effect from the afternoon of the 15th April 1919.

F. R. R. BUDMAN,
Secretary, Indian Munitions Board.

July 1919

Plague notifications reported in India during the week

		Notifications of plague or more infections, and deaths.	
		Plague measures.	Plague deaths.
Delet			
	Delhi notifications	1	1
	TOTAL	1	1
North	Ranibagh City	50	50
	Broad District	2	2
	Surat Town	1	1
	Thane District	3	3
	Ahmednagar District	1	5
Central	Buldhana District	39	46
	West Khanda District	2	2
	Raiwari Port	41	37
Southern	Bogulam District	27	12
	Dharwar District	4	1
	Kurnool Town and Port	6	10
East	Kinnar Port	2	1
	Panoda State	14	5
	Gunt Agency	1	1
	Mangrol Port	2	1
	Kathiwak Agency	16	16
	Madra Port	4	6
	TOTAL	263	162
	Colaba District	22 (a)	16 (b)
	Cudappah District	3	2
	Bellary District	4	5
	Kistna District	1	1
	Salem District	11	11
	Guntur District	36	19
	Nilgiri District	...	1
	Tellicherry Port	...	1
	TOTAL	75	56
	Calcutta	20	22
	Madras District	5	4
	TOTAL	25	26

Notes.—(a) Includes notifications of plague or more infections, and deaths, reported during the week ending July 1919, and not included in the notifications reported in the previous week. (b) Excludes notifications of plague or more infections, and deaths, reported during the week ending July 1919, and included in the notifications reported in the previous week.

It is recommended that the following additions should be made:—

1. Plague notifications reported in the districts of Coonoor, Nilgiri, and Salem.

174. SUPPLEMENT TO THE REPORTS OF DISEASES FOR 1919

		Districts, States, Provinces, and other areas			
		Number of cases		Number of deaths	
Bengal					
Patna	Patna Town	1	0	0	0
	Patna District	12	1	1	1
Gaya	Gaya Town	2	0	0	0
	Gaya District	1	0	0	0
Bihar	Bihar District	1	0	0	0
	Champaran District	1	0	0	0
Muzaffarpur	Muzaffarpur District	1	0	0	0
	Darbhanga District	1	0	0	0
Bhojpur	Bhojpur Town	1	0	0	0
	Bhojpur District	1	0	0	0
Munger	Munger District	1	0	0	0
	Total	1,000	100	100	100
Central Provinces					
Narsingh	Saharanpur District	1	0	0	0
	Bilaspur District	1	0	0	0
Agra	Agra District	1	0	0	0
	Bijnor District	1	0	0	0
Mahi-kund	Pilibhit District	1	0	0	0
	Cawnpore District	1	0	0	0
Allahabad	Fatehpur District	1	0	0	0
	Banas	1	0	0	0
Banaras	Banas District	1	0	0	0
	Nepahrur District	1	0	0	0
Jhansi	Jamnagar District	1	0	0	0
	Ghazipur District	1	0	0	0
Gorakhpur	Balla District	1	0	0	0
	Basti District	1	0	0	0
Gorakhpur	Anangpur District	1	0	0	0
	Unnao District	1	0	0	0
Lucknow	Rai Bareli District	1	0	0	0
	Wynaad City	1	0	0	0
Fyzabad	Wynaad District	1	0	0	0
	Gonda District	1	0	0	0
Moradabad	Banda District	1	0	0	0
	Basti Banki District	1	0	0	0
	Total	1,812	1,812	1,812	1,812
Punjab					
Amritsar	Hoshiarpur District	1	0	0	0
	Behtak District	1	0	0	0
Jullundur	Guru Nanak District	1	0	0	0
	Karnal District	1	0	0	0
Jullundur	Amritsar District	1	0	0	0
	Koshianpur District	1	0	0	0
Jullundur	Jullundur District	1	0	0	0
	Ludhiana District	1	0	0	0
Lahore	Panjab District	1	0	0	0
	Lahore District	1	0	0	0
Rawalpindi	Gardaspur District	1	0	0	0
	Gujranwala District	1	0	0	0
Multan	Gujrat District	1	0	0	0
	Shakargarh District	1	0	0	0
Multan	Islamia District	1	0	0	0
	Mewalpindi District	1	0	0	0
Multan	Attock District	1	0	0	0
Multan	Montgomery District	1	0	0	0
	Layyah District	1	0	0	0
Multan	Jhang District	1	0	0	0
	Multan District	1	0	0	0
Native States	Patiala State	1	0	0	0
	Jind State	1	0	0	0
Native States	Nabha State	1	0	0	0
	Total	1,000	100	100	100

In the main for the week ending 29th March 1919, the following additions and corrections should be made to
 Bihar and Orissa—{Gaya District add 185 cases, 112 deaths.
 Munshiganj District add 265 cases, 137 deaths for 314 cases, 160 deaths.
 Jharkhand District add 8 cases, 6 deaths.

United Provinces—Pilibhit add 11 cases, 6 deaths.

United Provinces—Farrukhabad District add 5 cases, 3 deaths.

United Provinces—Gorakhpur City add 1 case, 1 death.

United Provinces—District add 1 case, 1 death.

Punjab—Gujrat District add 4 cases, 2 deaths.

District	Districts, districts, towns or cities of which were affected and date.		Deaths	Cases
	Date	Place		
Peshawar District			3	30
Mander District			12	71
Bolton District			8	41
Unsanched District			7	41
Mianwali District			1	72
Mohmand District			3	1
Hyderabad City and Suburbs			24	39
Hyderabad Sanitary Board			3	0
Abilash District			8	1
			TOTAL	53
				479
Gujjar State			2	1
Dera State			18	25
Sohor Cantonment			0	7
			TOTAL	24
				64
Ajmer District			0	1
			TOTAL	0
				1
			GRAND TOTAL	4,182
				3,455

* Includes previous weeks. The actual number of cases and deaths during the week ending April 5th were 43 and 38, respectively.

SIMLA :

{ T. H. G. HUTCHINSON, Lieut.-Col., I.M.S.,

The 18th April 1919,

{ Off. Sanitary Commissioner with the
Government of India

H. SHARP,

Off. Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 17th April 1919, based on the Indian Daily Weather Reports of the period:

1. The depression which entered northwest India at the end of the previous week gave widespread rain or snow in Kashmir on the 10th and 11th and nearly general rain in the Kumaon hills on the 11th, with a few falls in the North-West Frontier Province and the hills of the Punjab. Another disturbance appeared in Baluchistan on the 12th and caused scattered falls of rain in northwest India till the 14th. During the week rainfall occurred also in south Burma, northeast India, north Hyderabad, Mysore and south Madras, as specified below.

2. *Burma*.—Rainfall was of daily occurrence in Tenasserim; elsewhere weather was dry except for a light fall at Myitkyina.

Northeast India, including Orissa.—In Assam rain fell nearly everywhere on the 11th, and locally or at a few stations on four other days; in Bengal rainfall was local on the 11th, while a few falls occurred on two other days. In Chota Nagpur there was nearly general rain on the 15th, and local rain on the 16th.

The United Provinces, Central India and the Central Provinces.—Nearly general rain fell in the Kumaon hills on the 11th; in the rest of the division Benares, Roorkee, Raipur and Pendra were the only stations that reported rain during the week.

Northwest India.—There was nearly general snow or rain in Kashmir on the 10th and 11th, and local rain in west Rajputana and the southwestern and hill districts of the Punjab on the 14th. A few falls occurred in Baluchistan between the 12th and 14th, and in the North-West Frontier Province on the 10th and 11th.

The Peninsula.—Rainfall was local in north Hyderabad on the 14th; there were a few falls in south Madras and Mysore during the week.

3. The chief amounts of rainfall reported were as follows:—

April 10th. Sonamarg 2.83", Dras 1.52", Gilgit 0.74" and Dresh 0.67".

" 11th. Victoria Point 2.45", Gauhati 0.80", Dhubri 1.06", Narayanganj 1.10", Barisal 1.05", Mymensingh 0.76", Dinajpur 1.23", Sonamarg 0.61" and Dera Ismail Khan 0.18".

" 12th. Sibsagar 1.68", Tezpur 1.02", Silchar 0.90", Cherrapunji 1.38" and Kalat 0.47".

" 13th. Sibsagar 1.00", Montgomery 0.40" and Chaman 0.57".

" 14th. Mergui 1.90", Simla 0.50", Montgomery 0.22", Bikaner 0.20" and Nizamabad 0.70".

" 15th. Tavoy 0.74" and Sibsagar 0.67".

" 16th. Cherrapunji 0.77", Hazaribagh 0.57" and Kodaikanal 0.76".

4. The week's rainfall was 20 per cent or more in excess in the Bay Islands, Lower Burma, the Punjab Southwest, Kashmir and Hyderabad North; and was 20 per cent or more in deficit in Upper Burma, Assam, Bengal, Orissa, Bihar, the Punjab East and North, the North-West Frontier Province, Sind, Rajputana East, Central India East, the Central Provinces, the Konkan, the Bombay Deccan, Hyderabad South, Mysore and the Madras Presidency. It was normal in Chota Nagpur, the United Provinces, Baluchistan and Rajputana West. No rain usually falls at this time of year in Gujarat, Central India West and Berar.

The rainfall from the 29th November to date is 20 per cent or more in deficit in Upper Burma, Assam, Bengal, the North-West Frontier Province, Sind, Rajputana East and the Bombay Deccan; and is 20 per cent or more in excess in Lower Burma, Bihar and Orissa, Gujarat, Central India, Berar, the Central Provinces, the Konkan, Hyderabad and the Madras Coast North. In the remaining divisions the rainfall differs from the normal by less than 20 per cent.

Division.	RAINFALL DATA FROM 1ST NOVEMBER 1918 TO 17TH APRIL 1919.			RAINFALL DATA FROM 17TH NOVEMBER 1918 TO 17TH APRIL 1919.			PERCENTAGE DEPARTURE FROM NORMAL.	
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or deficit in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or deficit in inches.	This week.	Last week.
Bay Islands	0.6	0.8	+0.2	9.6	11.0	-2.2	-19	-22
Lower Burma	0.8	0.4	+0.4	4.5	3.0	+1.5	+50	+48
Upper Burma	0	0.8	-0.8	1.6	2.1	-0.5	-24	-11
Assam	1.6	2.4	-0.8	5.1	11.2	-6.2	-55	-61
Bengal	0.4	0.6	-0.2	3.3	4.6	-1.3	-28	-37
Orissa	0	0.4	-0.4	6.4	3.7	+2.7	+73	+94
Chota Nagpur	0.2	0.8	0	7.1	3.9	+3.2	+82	+89
Bihar	0	0.2	-0.2	3.0	3.3	+0.7	+30	+48
United Provinces, East	0.1	0.1	0	2.4	2.3	+0.1	+4	+5
United Provinces, West	0.1	0.1	0	4.3	3.6	+0.7	+19	+20
Punjab, East and North*	0	0.2	-0.2	4.8	5.2	-0.4	-8	-2
Punjab, South-West*	0.3	0.1	+0.2	2.8	2.7	-0.4	-15	-23
Kashmir*	1.2	0.6	+0.7	15.4	18.1	+2.8	+18	+18
N.W. Frontier Province*	0.1	0.4	-0.3	3.5	5.1	-1.6	-31	-28
Baluchistan	0.2	0.3	0	4.3	5.3	-1.0	-19	-20
Sind	0	0.1	-0.1	0.6	1.1	-0.5	-45	-40
Rajputana, West	0.1	0.1	0	1.0	1.1	-0.1	-9	-10
Rajputana, East	0	0.1	-0.1	0.9	1.3	-0.4	-31	-25
Gujarat	0	0	0	0.8	0.1	+0.7	+200	+300
Central India, West	0	0	0	2.0	0.6	+1.4	+233	+233
Central India, East	0	0.1	-0.1	4.7	2.6	+2.1	+88	+96
Berar.	0	0	0	4.0	1.8	+2.2	+122	+122
Central Provinces, West	0	0.1	-0.1	2.6	2.1	+0.5	+214	+230
Central Provinces, East	0.1	0.2	-0.1	9.0	2.2	+6.8	+161	+177
Konkan	0	0.1	-0.1	0.8	0.2	+0.1	+50	+200
Bombay Deccan	0	0.2	-0.2	0.7	1.0	-0.3	-30	-18
Hyderabad, North	0.4	0.1	+0.3	2.9	1.3	+1.7	+142	+127
Hyderabad, South	0	0.2	-0.2	2.6	1.4	+1.2	+86	+117
Mysore	0.1	0.4	-0.3	1.8	1.8	0	0	+31
Malabar	0	0.9	-0.9	5.6	5.0	+0.6	+12	+87
Madras, South-East	0.1	0.5	-0.4	8.2	8.1	+0.1	+1	+7
Madras Deccan	0	0.2	-0.2	1.8	1.8	0	0	+18
Madras Coast, North	0	0.2	-0.2	4.0	3.9	+0.8	+28	+33

* Information incomplete.

GILBERT T. WALKER,
Director-General of Observations
J. HULLAH,
Officer Secretary to the Government of India,

GOVERNMENT OF INDIA,
DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday,
12th April 1919.

Burma.—Owing to moderate rain fall in several districts mostly in Upper Burma. In Lower Burma harvesting of inland crops and plucking of tobacco continue. In Upper Burma gathering of miscellaneous inland crops has been nearly completed and cultivation of spring crops and clearing of hillocks for cultivation are proceeding. Standing crops are generally satisfactory. Cattle are generally healthy. The price of unhusked rice at Rangoon has risen slightly to Rs. 18/- per hundred baskets and is much above normal. The price of white rice (specials) is quoted at Rs. 38/- but there are no sellers.

Assam.—The weather is more seasonable and beneficial for agricultural operations. More rain is wanted in most places. Pressing of sugarcane and harvesting of pulses are in progress. Ploughing for and sowing of autumn and broadcast winter rice and jute continue. Prospects of tea are good and of other crops are generally fair. Cattle disease is reported from five districts. The price of common rice has risen slightly.

Bengal.—The rainfall during the week was general. It has improved prospects of standing crops and facilitated the sowing of jute and paddy but more rain is wanted in Northern Bengal. Harvesting of spring crops continues. The average price of common rice has risen. Distress in the Bankura and Brahmanbaria sub-divisions of Tippore continues. In Bankura 6,608 persons are receiving gratuitous relief and 4,555 persons are engaged on District Board work. In Brahmanbaria Rs. 1,59,958 have been distributed as agricultural loan to date and 1,429 persons worked daily, on average, on test works.

Bihar and Orissa.—Report not received.

United Provinces.—Report not received.

Punjab.—Except for light showers in parts of a few districts the weather remained dry. The condition of irrigated wheat and other spring crops is generally good and of unirrigated crops below average to average. Sowings of extra spring crops, sugarcane and cotton continue and are below normal to normal. Germination is good. Reaping of wheat has commenced and of other spring crops is in progress. The yield is expected to be normal or above normal on irrigated and generally below normal on unirrigated areas. Cattle are generally healthy. Dry fodder is scarce in most districts but green fodder is available. Water is generally sufficient. Prices are generally stationary and above scarcity rates. Price of wheat:—Lahore 6½, and Rawalpindi and Ambala 7 seers per rupee.

North-West Frontier Province.—Report not received.

Jammu.—Report not received.

Kashmir.—Report not received.

Rajputana.—The weather during the week was hot. Harvesting is progressing. The condition of standing crops on irrigated areas is fair. Cattle are in deteriorating condition generally owing to scarcity of fodder. In Kotah cattle are mostly fed on leaves of trees. The water supply is generally sufficient. Prices are high and rising. Grass takari is being distributed in Bharatpur and Ajmer-Merwara. The number of persons relieved daily in Dungarpur was 4,353. In Karauli 125 persons were on relief works and 101 persons relieved gratuitously. The number of persons attending test works in Merwara was 8 and in receipt of gratuitous relief in Ajmer, Bajmer and Todgarh tahsils, 86, 77, and 166 respectively. Test works were started in Bajmer on 20th March and the number of persons attending them will be reported next week.

Central India.—Season and crop report not received.

The weekly report on famine is as follows:—

Bundelkhand.—Distress is not acute. The number of persons on works will increase when harvesting operations are complete. There is no wandering or emaciation. Relief measures are adequate. Suspensions of land revenue are being granted and *takavi* advances are adequate. The public health is generally good. Prices range between 6 to 7½ seers per rupee save in Orchha, Ajaigarh, Bijawar and Chatarpur where *kodon* and *kutki* are available from 9 to 11 seers per rupee. Number of persons on relief in thousands:—works 12·1, in receipt of gratuitous relief 5·7, total 17·8.

Baghelkhand—The condition of people is good. Relief measures are adequate. Fodder and water are plentiful. Prices range between 7 to 8 seers per rupee. Numbers on Kotbi relief works 345, gratuitous relief 55, total 400. Relief has been started in Rewah and Maihar but figures have not yet been received. No relief works have been opened in Nagod, Sohawal Jaro and Bhausaunda,

Central Provinces.—The weather has been hot and occasionally cloudy. Drug, Raipur and Amravati received light showers not exceeding 18 cents. Threshing and winnowing of spring crops and preparation of land for autumn sowings are in progress. Cotton is still coming in large quantities for sale to Wardha and Nagpur markets and picking of *juddi* cotton continues in Chanda. The *mahu* crop has suffered from cloudy weather in places and is likely to yield a crop of 6 annas to 10 annas in the important *mahu* growing districts. Picking of *mahu* flowers has commenced. The supply of fodder and water is scanty in parts of the Nerbudda and Berar divisions. The condition of cattle is good except in parts of five districts where cattle disease is reported. Relief measures continue in six districts. Prices are still high and fluctuations are slight and irregular.

Petulatory Note.—Threshing and winnowing of spring crops are approaching completion. Land is being prepared for autumn sowings.

The weekly report on famine and scarcity is as follows.—Distress is very slight in Saugor and the situation is easier in Jubbulpore. Scarcity has been declared in the Nanjari tahsil of Drug. In Betul emigration to Assam tea gardens has commenced and continues from Bilaspur. Private charity continues to give relief in Jubbulpore, Seoni, Raipur, Bilaspur and Buldana. The number of works in most districts has been temporarily reduced owing to labourers going to gather *mahu* crop. Prices of food grains are high but stationary. The number of persons on works was—Jubbulpore 160, Dainoh 538, Seoni 1,217, Saugor 37, Mandla 2,196, Betul 5,055, Chanda 36, Raipur 12,058, Bilaspur 2,072, Drug 2,200, Amravati 1,447, Buldana 1,787, Akola 11, total 31,816; and on gratuitous relief Jubbulpore 18,443, Dainoh 8,109, Seoni 1,078, Saugor 4, Mandla 1,861, Betul 4,278, Chanda 152, Bilaspur 700, Amravati 2,211, Buldana 1,039, Akola 11, total 33,273. Gratuitous relief has been started in Raipur, Chanda and Drug but figures on relief have not been reported.

Bombay—During the week very slight rain fell in Sikkur. Standing crops are in fair to good condition. Slight damage by winds is reported from parts of Sikkur. Harvesting of spring crops is in progress in several districts and preparations are being made for the next season's cultivation. The fodder supply is generally insufficient but supplies continue to be moved to the worst affected areas under Government arrangements. Agricultural stock is generally sufficient but cattle are deteriorating except in the Konkan. Irrigation is generally deficient. Prices of food grains are high but generally steady.

The weekly report on famine and scarcity is as follows.—Scarcity has been declared in the Amod Taluka of the Broach district and famine in the Kregaoon Taluka of the Satara district. Harvesting of spring crops is in progress. Lands are being prepared for the next season. Relief works are in progress in Ahmednagar and parts of the Panvel, Malshej, Poona,

and Satara. Village works continue in Gujarat and Ahmednagar. Test works are open in the Panch Mahals and Poona and in two States of Kathiawar. The poor house opened at Chembur in the Thana District for receiving destitute immigrants into Bombay City had 653 inmates on 12th April. The number of persons on relief works, including dependants on the last day of the week ending 12th April, was:—Works—the Panch Mahals 15,739, Ahmednagar 26,550, Poona 15,829, Satara 5,916, total 64,084. The number of persons on gratuitous relief including village servants was:—Ahmedabad 8,503, the Panch Mahals 13,550, Kaira 10,585, Broach 3,886, Kathiawar 4,301, East Khandesh 90, West Khandesh 4,558, Ahmednagar 12,149, Poona 8,987, Sholapur 972, Satara 3,413, Bijapur 5,696, Belgaum 2,447, total 74,178; Native States in the Kathiawar Agency—Palitana 754, Lethi 40. The number of persons on village works was:—Ahmedabad 57, Kaira 1,576, Broach 1,724, Ahmednagar 815, total 3,672. Numbers on test works were:—The Panch Mahals 337, Poona 1,716, total 2,053; Native States:—Palitana 93, Wadia 23. People on relief are in good condition and relief measures are adequate. There is no marked increase in mortality and crime. Medical arrangements are adequate. The numbers on works are increasing. No wandering or emaciation is noticed. The public health is generally good, except for cholera and small-pox in some places. The supply of food grains are generally sufficient. Prices are high but steady. Cheap grain shops are working in the Panch Mahals, Broach, Khandesh, Nasik, Bijapur and Kathiawar, and private charitable relief is being organized and distributed in some districts, although not on extensive scale. The supply of fodder and water is deficient in many places. Fodder is being supplied to affected areas under Government arrangements, and prickly pear is much used in some districts. Many cattle are subsisting on cactus in Ahmednagar, Poona and Broach.

Hyderabad.—Isolated showers were received during the week. This average fall was 5 cents. Harvesting of spring crops is almost over. Late rice is in fair condition except in parts of three districts where it is being harvested. Cattle are healthy. Fodder is scarce in most districts. Prices of grains continue to be abnormally high. Juar is selling at 3½ seers per rupee in the Raichur district.

Mysore.—The week was rainless. Standing crops are in fair condition. The outturn of harvested sugarcane and paddy is poor to fair. Cattle are generally healthy. Water and fodder are generally available. Prices are high and fluctuating. Prospects of the season are fair. Ploughing, manuring and sowing of sugarcane and rice are in progress in parts.

Coorg.—The weather during the week was dry. Coffee is in blossom in parts. Cattle are generally healthy. Water and fodder for cattle are sufficient. The public health is fair. Prices of food grains are high.

Madras.—The rainfall during the week was light in Ganjam, Vizagapatam littoral, Godavari, Combattore, Trichinopoly, Madura and Tirunelveli, and nil elsewhere. Standing crops are in fair condition generally but are withering in limited areas in Cuddapah, Chingleput, South Arcot, Chittoor, Tanjore and Madura. Harvesting of paddy, sugarcane and dry crops is limited with outturn sometimes fair but poor in parts of nine districts. Late sowings of paddy and dry crops are proceeding under wells and tanks to a small extent. The condition of cattle is generally good. Water is insufficient except in Nellore, Chingleput, and the Nilgiris. Pasture is sufficient except in parts of seventeen districts. Fodder is insufficient in parts of eight districts. Prices are fairly steady. Prospects are fair generally but bad in parts of Vizagapatam, Kistna, Guntur, Bellary, Chittoor, North Arcot and Salem. A test work has been started in the Munagala pargana Zamindari in Kistna.

The weekly report on famine in Ganjam is as follows:—Twenty-one relief works in Gumsur and eleven in Udayagiri are in progress. Khonds and Panos, mostly affected people, are resorting freely to works. There is no marked foreign influx. The condition of people is generally fair. The public health is fair though small-pox and cholera prevail in parts. Relief measures are adequate. Distribution of cloths provided by private subscriptions continues. Suspensions and remissions of revenue are being granted and State loans advanced. The price of rice in Gumsur was 4-6 seers per rupee. The number of persons on relief:—works 10,172, gratuitous relief 23,516, total 33,688. Revised figures for previous week are:—works 9,003, gratuitous relief 23,082, total 32,145.

Statement showing the number of persons in receipt of relief in districts in which famine has been declared.

Name of Province or State.	PANCRISIS WEEK (REVISED).			PANNUIT WEEK.			Increase or decrease.
	Relief works.	Gratuitous and special relief.	Total.	Relief works.	Gratuitous and special relief.	Total.	
1	2	3	4	5	6	7	8
BRITISH PROVINCES.							
Bombay							
Ahmednagar ..	23,500	11,800	35,100	26,550	12,140	38,690	+3,590
Poona ...	15,671	7,266	22,937	15,929	7,987	24,916	+1,878
Panch Mahals ...	16,789	13,850	29,589	18,759	13,850	29,589	(no change)
Central Provinces.							
Jubbulpore ...	6,060	19,807	5,867	3,160	18,943	22,003	-3,864
Betul ...	5,068	2,366	7,434	5,055	4,278	9,339	+1,899
Madras.							
Ganjam...	9,063	33,083	32,145	10,172	28,516	33,686	+1,543
NATIVE STATES.							
<i>Central India.</i>							
Bundelkhand Agency ...	11,100	6,000	17,100	12,100	6,100	17,800	+700
Baghelkhand Agency ...	345	55	400	345	55	400	(no change)
<i>Rajputana.</i>							
Dungarpur State ...	594	...	594	4,958	...	4,958	+4,364
Karanli State ...	134	258	387	126	101	227	-160
<i>Hyderabad State.</i>							
Aurangabad ...	(Figures)	not reported.)	(Figures)	not reported.)			
Bir ...	"	"	"	"	"	"	
Medak ...	"	"	"	"	"	"	
Total	87,874	84,279	1,71,553	94,034	87,470	1,81,804	*

* This space has been left blank as the statement is incomplete.

J. HULLAH,
Off. Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

GOVERNMENT OF INDIA.
RAILWAY DEPARTMENT.
(RAILWAY BOARD.)

Statement of Approximate Gross Earnings of Indian Railways.

N.B.—As regards the figures in column 7, it will be noted that Agents have been used as far as possible.

SUPPLEMENT TO THE GAZETTE OF INDIA, APRIL 10, 1919.

RAILWAYS	AVERAGE MILES PER MILE PER WEEK	MILES WORKED	TOTAL EARNINGS FOR THE PAST			EARNINGS PER MILE FOR THE WEEK			TOTAL EARNINGS FROM 1st APRIL TO—			COMPARED WITH CORRESPONDING PERIOD, 1918-19.		
			11 days of March, 1919.		10 days of March, 1918.	11 days of March, 1919.		9 days of March, 1918.	11 days of March, 1919.		Up to March 1919.	Up to March 1918.	Up to March 1919.	Up to March 1918.
			1914.	1918.	1919.	1914.	1918.	1919.	1914.	1918.	1919.	1914.	1918.	1919.
State Railways.		Miles.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
1. Bihar (including 2 nd stage lines)	1,676	14,567,822	16,361,435	20,61,430	546	6,31,946	6,31,946	5,22,515	6,31,946	6,31,946	6,31,946	6,31,946	6,31,946	6,31,946
2. Madras and Central India	674	2,088	2,088	21,21,913	11,63,600	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494
3. Bengal (including 2 nd stage lines)	423	1,676	1,676	10,07,654	9,65,186	677	677	677	677	677	677	677	677	677
4. Bihar and Central India	663	2,577	2,577	35,91,150	34,63,069	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570
5. Madras	781	2,678	2,678	20,19,369	18,56,926	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618
6. Punjab, Peshawar, &c.	5,4	1,006	1,006	88,454	1,38,774	763	763	763	763	763	763	763	763	763
7. Delhi Chord	70	40	40	7,766	9,736	1,77	1,77	1,77	1,77	1,77	1,77	1,77	1,77	1,77
8. North-Western (British Section)	1,254	677	677	43,357	43,356	81,700	81,700	76,700	81,700	81,700	81,700	81,700	81,700	81,700
9. North-Western (Punjab Section)	78	33	78	1,024	8,443	10,70,46	10,70,46	10,70,46	10,70,46	10,70,46	10,70,46	10,70,46	10,70,46	10,70,46
10. Central Provinces and Berar	2,453	2,453	2,453	8,550	12,87,066	13,41,000	13,41,000	13,41,000	13,41,000	13,41,000	13,41,000	13,41,000	13,41,000	13,41,000
11. Central Provinces (including Nagpur lines)	197	2,453	2,453	26,39,465	40,25,03	34,00,000	34,00,000	34,00,000	34,00,000	34,00,000	34,00,000	34,00,000	34,00,000	34,00,000
12. Southern Mahratta (including Poona lines)	379	4,013	4,013	4,013	4,013	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350
13. Southern Mahratta (including Cambay lines)	845	1,009	1,009	4,19,583	6,50,397	8,46,356	512	512	512	512	512	512	512	512
14. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	32,52,501	31,07,170	31,07,170	31,07,170	31,07,170	31,07,170	31,07,170	31,07,170	31,07,170	31,07,170	31,07,170
15. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	10,56,924	12,20,370	13,35,000	873	873	873	873	873	873	873	873
16. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	7,87,581	7,87,581	7,87,581	7,87,581	7,87,581	7,87,581	7,87,581	7,87,581	7,87,581	7,87,581	7,87,581
17. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
18. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
19. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
20. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
21. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
22. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
23. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
24. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
25. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
26. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
27. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
28. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
29. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
30. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
31. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
32. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
33. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
34. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
35. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
36. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
37. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
38. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
39. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
40. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
41. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
42. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
43. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
44. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
45. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
46. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
47. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
48. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
49. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
50. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
51. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
52. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
53. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
54. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
55. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
56. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
57. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
58. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
59. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
60. Central Provinces and Berar (including 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
61. Central Provinces and Berar (excluding 2 nd stage lines)	129	813	813	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
62. Central Provinces and Berar (including 2 nd stage lines)	129	813	8											

Includes figures for Native State Section.
(a) From 1st June 1917.
(b) From 15th August 1917.

(c) Opened from 1st April 1918.
(d) Opened from 1st April 1918.

S. TOMKINS,
Assistant Secretary, Revenue Board.

(c) Opened from 16th June 1953

(d) From 3rd January 1918.
From 1st December 1917.

Five States Section.

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The Gazette of India.

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No. 17. } SIMLA, SATURDAY, APRIL 26, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Simla, the 25th April, 1919.

No. 42.—For the purposes of section 68 of the Government of India Act, 1915 (5 and 6 Geo. 5, c. 61), and in pursuance of the provisions of Regulation XI of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General, in the said Act referred to as the Indian Legislative Council, the Governor General is pleased to re-nominate Mr. Frederick Campbell Rose, being an official, whose term of office as an Additional Member of the said Council expired on the 21st April 1919, to be an Additional Member of the said Indian Legislative Council.

H. M. SMITH,
Off. Secretary to the Government of India.

HOME DEPARTMENT.**NOTIFICATIONS.****ESTABLISHMENTS.**

Simla, the 23rd April, 1919.

No. 328.—The Honourable Mr. W. F. Rice, C.S.I., of the Indian Civil Service, is appointed to be Additional Secretary to the Government of India in the Home Department, with effect from the 23rd April 1919.

MEDICAL.

The 23rd April, 1919.

No. 68.—The services of Major E. O. Thurston, M.B., F.R.C.S., I.M.S., are replaced at the disposal of the Government of Bengal, with effect from the 17th March 1919.

The 25th April, 1919.

No. 79.—In the Home Department Notification no. 1734-C., dated the 7th March 1919, regarding the grant of privilege leave to Lieutenant Colonel Sir James Roberts, I.M.S., Civil Surgeon, Simla (West), for "13th January 1919" read "31st January 1919".

J. H. DUBOULAY,

Secretary to the Government of India.

POLICE.

The 24th April, 1919.

No. 163.—Mr. H. G. Richardson is appointed to officiate as Deputy Director, Central Intelligence, in addition to his own duties as officer on special duty under the Director, Central Intelligence, with effect from the 7th April 1919, since Mr. H. V. B. Hare-Scott appointed temporarily as Senior Superintendent of Police, Delhi.

W. F. RICE,

Additional Secretary to the Government of India.

POST BLAIR.

The 24th April, 1919.

No. 26.—Mr. J. W. L. O'Hara, Extra Assistant Conservator of Forests, Andamans Division, is appointed to be an Assistant Commissioner in the Settlement for so long as he holds his present office or until further orders.

PUBLIC.

The 19th April, 1919.

No. 293.—Captain J. C. Stevens, Royal Field Artillery, is appointed to be Secretary to the Central Publicity Board, with effect from the 1st June 1918.

J. H. DUBOULAY,

Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.**NOTIFICATIONS.**

Simla, the 23rd April, 1919.

No. 999-G.—The Governor General in Council is pleased to recognise the appointment of Mr. J. C. Van Dongen as Acting Consul for Italy at Rangoon, during the absence of Mr. J. Meikle.

No. 1002-G.—The Governor General in Council is pleased to recognise the appointment of Mr. G. H. Neilson as Acting Vice-Consul for Bolivia at Rangoon, during the absence of Sir A. W. Binning, Kt.

The 21st April, 1919.

No. 1328-Est.-B.—The services of the undermentioned officers are placed at the disposal of the Hon'ble the Chief Commissioner and Agent to the Governor General in the North-West Frontier Province, for employment with the Frontier Militia, with effect from the date of assuming charge :—

Captain J. W. Guise, 45th Rattray's Sikhs.
 Captain H. R. Traill, 87th Punjabis.
 Captain J. B. Scott, M.C., 1-33rd Punjabis.
 Lieutenant R. E. Hunt, attached 31st Punjabis.
 Lieutenant C. F. W. Leese, attached 2-27th Punjabis.

DENYS BRAY,

Secretary to the Government of India.

The 23rd April, 1919.

No. 1302 Est.-A.—Mr. A. R. Jelf, of the Political Department, is posted as Political Agent in the Southern States of Central India, with effect from the 2nd April 1919.

No. 1304-Est.-A.—Mr. J. Almond, Indian Civil Service, Bihar and Orissa, is appointed temporarily to officiate in the Political Department of the Government of India, and is posted as Supernumerary Assistant Commissioner, Peshawar, with effect from the 26th February 1919.

The 21st April, 1919.

No. 1330-Est.-A.—Mr. H. C. Greenfield, Second Assistant to the Agent to the Governor General in Rajputana, held charge of the current duties of the office of Political Agent, Haraoti and Tonk, in addition to his own duties, from the 16th March to the 25th March 1919.

No. 1331-Est.-A.—Lieutenant-Colonel A. D. Macpherson, First Assistant to the Agent to the Governor-General in Rajputana, is appointed to hold charge of the current duties of the office of Political Agent, Haraoti and Tonk, in addition to his own duties, with effect from the 26th March 1919 and until further orders.

No. 2215-I.B.—In exercise of the powers conferred by section 20, sub-section (2) of the Indian Stamp Act, 1899 (11 of 1899), as applied to the areas in the Hyderabad State in which the Governor General in Council exercises jurisdiction through the Resident at Hyderabad, and of all other powers enabling him in this behalf, the Governor General in Council is pleased to prescribe that, with effect from the 1st May 1919, and until further notice, one hundred rupees of the currency of British India shall be convertible into one hundred and twelve *Hali Sikku* rupees for the purpose of calculating stamp duty.

2. The notification of the Government of India in the Finance Department No. 2903-Exe., dated the 21st May 1908, is hereby cancelled.

R. E. HOLLAND,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

The 25th April, 1919.

No. 275-Acts.—Mr. G. H. Cockman, Military Accountant, 2nd class, Military Accounts Department, is granted combined leave for one year, viz., privilege leave for six months and furlough for the remaining period, pending retirement, with effect from the 28th April 1919.

No. 622-F.E.—The following promotions and reversions of officers in the Indian Finance Department are notified :—

With effect from the 1st November 1918.

Mr. M. K. Ghatak is promoted to Class I of the General List (s.p.t.).

With effect from the 16th December 1918.

Mr. W. Alder, I.C.S., officiated in Class I of Accountants General up to the 6th January 1919 on which date he was confirmed in that Class.

Mr. V. C. French is appointed to officiate in Class II of Accountants General.
 Mr. U. L. Mazumdar is appointed to officiate in Class III of Accountants General.
 Mr. P. G. Jacob is appointed to officiate in Class I of the General List.

With effect from the 6th January 1919.

Mr. V. C. French is appointed to Class II of Accountants General (*s. p. t.*).
 Mr. U. L. Mazumdar is appointed to Class III of Accountants General (*s. p. t.*).
 Mr. P. G. Jacob is appointed to Class I of the General List (*s. p. t.*).

With effect from the 7th February 1919.

Mr. H. M. C. Trotter is appointed to officiate in Class II of Accountants General.
 Mr. J. C. Mitra is appointed to officiate in Class III of Accountants General.
 Mr. J. L. DeVine is appointed to officiate in Class I of the General List.

No. 623-F.E.—Mr. R. C. D. Calder, Assistant Accounts Officer, Class II, to officiate in Class I, with effect from the 3rd March 1919 and during the absence on leave of Mr. J. W. Fellinger.

No. 624-F.E.—The services of Mr. A. W. Pim, C.I.E., I.C.S., have been replaced at the disposal of the Government of the United Provinces, with effect from the 23rd April 1919.

No. 627-F.E.—Mr. A. R. Rebello, Officiating Superintendent, Class III, in the Finance Department Secretariat, has been granted privilege leave for 3 months and 11 days, with effect from the 22nd April 1919.

Mr. Bhagwant Kishore, Assistant, Class I, in the Finance Department Secretariat, has been appointed to officiate in Class III of Superintendents, with effect from the same date.

SEPARATE REVENUE.

STAMPS.

The 25th April, 1919.

No. 1092-F.—In exercise of the powers conferred by Section 9, clause (a) of the Indian Stamp Act, 1899 (II of 1899), and in supersession of the notification of the Government of India in the Finance Department, No. 1001-F., dated the 11th April 1919, the Governor General in Council is pleased with effect from 1st April 1919;

(1) to remit the duty chargeable under Article 30 of Schedule I of the said Act on instruments of entry as an Advocate or Vakil of the High Court of Judicature at Lahore, of a pleader of the first grade, who has, as such pleader, paid stamp duty aggregating Rs. 1,000 or more for certificates issued or renewed in his favour under Section 7 of the Legal Practitioners Act, 1879 (XVIII of 1879), and

(2) to reduce the duty chargeable under Article 30 of Schedule I of the said Act on instruments of entry as an Advocate or Vakil of the High Court of Judicature at Lahore, of a pleader of the first grade who has, as such pleader, paid, for certificates issued or renewed in his favour under Section 7 of the Legal Practitioners Act, 1879 (XVIII of 1879), stamp duty aggregating more than Rs. 500 but less than Rs. 1,000, to the sum which together with the aggregate stamp duty already paid shall make up Rs. 1,000.

S. R. HIGNELL,

Offg. Deputy Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION,

Simla, the 25th April, 1919.

No. 14.—The Government of India have sanctioned the creation for a period of two years, of a Circle, to be called the Simla Imperial Circle, for the superintendence of imperial works in Simla and have appointed Mr. D. W. Aikman, C. I. E., as Superintending Engineer of that Circle for a period of six months, with effect from the afternoon of the 17th April 1919.

F. C. ROSE,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

AGRICULTURE.

Simla, the 22nd April, 1919.

No. 337-131.—Mr. G. A. D. Stuart, I.C.S., Director of Agriculture, Madras, has been appointed to officiate as Agricultural Adviser to the Government of India, and Director of the Agricultural Research Institute, Pusa, with effect from the 18th April 1919 and until further orders.

GENERAL.

The 25th April, 1919.

No. 585.—Mr. G. S. Hart, C.I.E., Inspector-General of Forests to the Government of India, is granted, under Articles 246 and 250 of the Civil Service Regulations and Finance Department's Circular No. 168-C.S.R., dated the 24th February 1919, privilege leave for five months, with effect from the 20th May 1919 or the subsequent date on which he may avail himself of it.

Mr. P. H. Clutterbuck, C.I.E., Chief Conservator of Forests, United Provinces, is appointed to officiate as Inspector-General of Forests to the Government of India during the absence on leave of Mr. Hart or until further orders.

METEOROLOGY.

The 25th April, 1919.

No. 590.—Dr. Gilbert T. Walker, C.S.I., M.A., F.R.S., Director-General of Observatories, is granted privilege leave for three months and twenty-eight days combined with furlough for four months and two days with effect from the 23rd April 1919.

Dr. G. C. Simpson, F.R.S., Imperial Meteorologist, is appointed to officiate as Director-General of Observatories during the absence of Dr. Gilbert T. Walker on leave or until further orders.

J. HULLAH,
Offg. Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

COMMERCIAL INTELLIGENCE.

Simla, the 26th April, 1919.

No. 2288.—In supersession of the Notification by this Department No. 561, dated the 1st February 1919, Mr. P. R. Rice, Curator, Commercial Museum, is granted such privilege leave as may be due to him on the 1st May 1919, or the subsequent date on which he may be relieved, in combination with furlough of such duration as will bring the total period of his absence up to one year, six months and nineteen days.

CUSTOMS DUTIES.

The 26th April, 1919.

No. 2310.—In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), as amended by Act XII of 1914, the Governor General in Council is pleased to prohibit the bringing, by sea or by land, into British India of any copy of the pamphlet entitled "The future of the Muslim Empire Turkey" written by Mushir Husain Kidwai and published by the Central Islamic Society.

CUSTOMS ESTABLISHMENTS.

The 26th April, 1919.

No. 2295.—Mr. A. R. Bennett, Assistant Collector in the Imperial Customs Service, is granted such privilege leave as may be due to him on the 15th May 1919 or the subsequent date on which he may avail himself of it, in combination with furlough for such period as may bring the combined period of absence up to one year.

No. 2368.—Mr. J. A. Stevens, O.B.E., a Collector in Class II of the Imperial Customs Service, is granted such privilege leave as may be due to him on the date on which he avails himself of it, in combination with furlough for such period as may bring the combined period of absence up to eleven months.

(CUSTOMS—WAR).

The 26th April, 1919.

No. 2306.—The following War Trade Department List, dated the 21st March 1919, on the subject of prohibitions of export from the United Kingdom is published for general information:—

WAR TRADE DEPARTMENT,

4, CENTRAL BUILDINGS,

WESTMINSTER, S. W. 1.

21st March, 1919.

List of goods the export of which is prohibited by the Royal Proclamation of the 10th May, 1917, as amended by Orders of Council of the 22nd June, 1917, the 13th July, 1917, the 14th August, 1917, the 28th August, 1917, the 18th October, 1917, the 27th November, 1917, the 1St December, 1917, the 22nd January, 1918, the 8th February, 1918, the 26th February, 1918, the 8th March, 1918, the 12th April, 1918, the 25th April, 1918, the 14th May, 1918, the 11th June, 1918, the 2nd July, 1918, the 30th July, 1918, the 6th August, 1918, the 27th August, 1918, the 1st October, 1918, the 15th October, 1918, the 18th November, 1918, the 29th November, 1918, the 6th December, 1918, the 12th December, 1918, the 20th December, 1918, the 24th December, 1918, the 27th December, 1918, the 3rd January, 1919, the 7th January, 1919, the 10th January, 1919, the 17th January, 1919, the 24th January, 1919, the 31st January, 1919, the 7th February, 1919, the 14th February, 1919, the 21st February, 1919, the 28th February, 1919, the 7th March, 1919, and the 14th March, 1919, further amended by notices appearing in the "Board of Trade Journal," to be exported from the United Kingdom to the following destinations, viz.:—

Lists A and B.—Goods marked (A) to All Destinations.

Goods marked (B) to All Ports and Destinations Abroad other than Ports and Destinations in British Possessions and Protectorates.

List C.—By Order of Council dated 1st October, 1918, as amended by order of Council of the 24th December, 1918, the 7th January, 1919, the 7th February, 1919, the 11th February, 1919, and the 23th February, 1919. All goods [other than (1) printed matter and (2) personal effects accompanied by their owners] are prohibited from export to All Destinations in European and Asiatic Russia (except Russian ports on the Black Sea) and in other Foreign Countries in Europe and on the Mediterranean, except France and French Possessions. Italy and Italian Possessions, Belgium, Portugal, Greece, Serbia, Roumania, Iceland and the Faroe Islands, Spain, Morocco, Turkey, Bulgaria, Palestine and Syria as far north as a line from Alexandretta to Aleppo inclusive, and as far east as the Hedjaz railway, inclusive, Czecho-Slovakia, Alsace-Lorraine and the portions of Austria-Hungary in the occupation of the Armies of the Associated Governments, and to all Ports in any such Foreign Countries.

List D (see page 890).—By Order of Council, dated 21st March, 1919, all goods on List D are prohibited from export to Turkey, Bulgaria, and Ports on the Black Sea.

* Orders of Council and notices issued subsequently to the date of this list are published in the "Board of Trade Journal," which may be obtained either directly or through any bookseller from the headquarters and branches of H. M. Stationery Office:—

London : Imperial House, Kingsway, W. C. 3;

Cardiff : 1, St. Andrew's Crescent;

Manchester : 37, Peter's Street;

Edinburgh : 23, North Street; or from

Messrs. H. Ponsonby, Ltd., 116, Grafton Street, Dublin.

List E.—(see page 890).—By Order in Council, dated 21st March, 1919, all goods on List E. are prohibited from export to Bulgaria.

NOTE.—*Goods removed from "A" or "B" automatically come under List C. See, however, the following:—*

APPENDIX No. 1 (Page 891) Open General Licences.

APPENDIX No. 2 (Pages 891-893) List of Free goods.

APPENDIX No. 3 (Page 893) Samples.

Guarantees against re-export are not required for the following export prohibited goods.

Drugs, etc., the following:—

Barium sulphate.

Butanaphthol.

Folia hyoscyami (henbane).

Opium and its alkaloids and preparations.

Dyes and dyestuffs.

Fruit, fresh, and fruit juice unsweetened.

Iron and steel, except high speed steel.

Iron and steel manufactures prohibited by name on List "A" or "B" (except arms and munitions, and their components and accessories).

Medicines, proprietary and patent, containing quinine, cocaine, santonin, cod liver oil, malt extract, opium or opium alkaloids.

Spirits, potable.

Note.—Goods marked with an asterisk are contained in the list of goods for which an open general licence has been issued; for particulars see Appendix 1, page 891.

A.

(a) Accoutrements, not otherwise prohibited; (11-2-17).

(a) Acet-celluloses.

(a) Aeroplane engines and their component parts.

(a) Aircraft of all kinds and their component parts, together with accessories and articles suitable for use in connection with aircraft.

Aircraft, Steel stampings suitable for, see Steel.

(a) Albumen, other than blood albumen; (3-9-16) (19-2-17) (20-12-18).

Ale, see Beer.

Alumina, see Phosphate Rock.

(a) Ammonia, sulphate of, and mixtures containing sulphate of ammonia; (10-1-17) (22-1-18) (8-8-18) (24-1-19).

(a) Animals, living, for food; (12-12-16).

(a) Animals, pack, saddle and draught, suitable, or which may become suitable, for use in war; (8-1-15).

Apatites, see Phosphate Rock.

(a) Armour plates, armour quality castings, and similar protective material.

(a) Arms, not being Firearms and their component parts.

(a) Asphalt; (22-6-17) (22-1-18) (26-2-18).

(a) Asphalt, coal tar; (25-5-15) (22-6-17) (22-1-18).

B.

(b) Bagging, old; (31-1-19).

Bags, see Nitrate.

Banknotes, see Notes.

(b) Barium sulphate; (11-6-15) (6-9-15) (20-12-18).

Bark, see Cinchona.

(a) Barley and barley meal; (11-2-18).

(b) Burographs, suitable for aircraft; (8-12-13).

(a) Basic slag; (23-10-18).

(b) Bauxite.

(a) Bayonets and their component parts.

(a) Beans of all kinds, including haricots; (12-12-16) (27-1-17).

(a) Bean flour and meal.

(a) Beer and ale; (1-5-17).

Biscuit, meal, see Cakes and Meals.

(a) Bitumen; (10-5-17) (22-6-17) (22-1-18) (26-2-18).

(a) Beets and draft; (10-5-17) (13-12-17).

Bran, see Offals of Corn.

Braze, see Copper.

(a) Bread.

Brewers' grains, see Grains.

(b) Bristles, of European origin; (26-6-16) (8-3-18) (2-7-18) (17-1-19).

- (A) Bromine ; (12-4-18) (31-1-19).
- Bronze, *see* Copper.
- (A) Buckwheat ; (12-12-16).
- Bullion, *see* Silver.
- (A) Butter.

C.

Cabbage seed, *see* Seeds.

- (A) **Cakes and Meals** (which may be used as forage or food for animals), the following :—

Biscuit meal ;
Calf meal ;
Coconut and noonac cake ;
Compound cakes and meal ;
Cotton seed cake and cotton seed meal ;
Fish meal and concentrated fish ;
Gluten meal or gluten feed ;
Ground nut or earth nut cake and meal ;
Hemp seed cake and meal ;
Husk meal ;
Linseed cake and meal ;
Locust bean meal ;
Maize germ meal ;
Maize meal and flour ;
Meat meal ;
Palm nut cake and meal ;
Poppy seed cake and meal ;
Rape seed or colza seed cake and meal ;
Sesame seed cake and meal ;
Soya bean cake and meal ;
Sunflower seed cake and meal ;
Whale cake ;
Calf meal, *see* Cakes and Meals.

- (A) Calfskins.

- (A) Calves' stomachs ; (25-5-16).
- (B) Camphor ; (1-5-17).

- (A) Cannon and other ordnance, and their component parts.

- (A) Carriages and mountings for cannon and other ordnance and their component parts.

Castings, *see* Armour Plates and Ship-building material.

Cattle foods, *see* Cakes and Meals.

Cattle foods, patent and proprietary, *see* Patent.

Cattle hides, *see* Hides.

Cauliflower seed, *see* Seeds.

Caustic potash, *see* Potash.

Celery seed, *see* Seeds.

- (A) *Cement for building and engineering purposes ; (14-5-18).

- (A) Cereals, prepared foods derived wholly or partly from, containing milk ; (7-2-19).

- (A) Cheese.

- (A) Chicory ; (30-3-17) (27-11-17).

- (A) Chick peas ; (12-12-16).

- (B) Chlorate, potassium, and mixtures containing potassium chlorate ; (19-11-18).

- (A) Chronometers and their component parts ; (23-10-16) (15-10-18).

- (A) Cinebona bark, its alkaloids and their salts and preparations of any of these substances (1-5-17) (27-11-17) (22-1-18).

Clover seed, *see* Seeds.

- (A) Coal, except coal allowed by the Commissioners of Customs and Excise to be shipped as bunker coal ; (27-11-17).

Coal tar asphalt, *see* Asphalt.

- (B) *Coal tar pitch ; (15-10-13).

- (A) Coal tar, all products obtainable from

and derivatives thereof (except solvent naphtha, cresylic acid and mixtures containing cresylic acid), suitable for use in the manufacture of dyes and explosives, whether obtained from coal tar or other sources, and mixtures and preparations containing such products or derivatives ; (26-7-16) (2-11-18) (20-12-18).

- (A) Cocaine and its salts and preparations ; (17-11-16).

Coconut cake, *see* Cakes and Meals.

- (A) Cocoa raw, and manufactures thereof except cocoa butter ; (19-2-17) (20-12-18).

- (B) Cocoa butter ; (20-12-18).

- (A) Cocoa husks ; (19-2-17).

- (A) Cocoa shells ; (19-2-17).

- (A) Coffee ; (19-2-17).

- (A) Coke and manufactured fuel ; (18-12-17). Combings, *see* Malt.

Compound cakes and meal, *see* Cakes and Meals.

- (A) Confectionery manufactured wholly or partly of sugar ; (18-3-17) (14-3-19).

- (A) **Copper**, whether refined or unrefined, unwrought, wrought, or partly wrought of all kinds and descriptions, including brass, bronze, yellow metal, and all other alloys of copper ; (23-2-17).

- (A) Copper ore ; regulus, matte, concentrate and precipitate ; (27-2-17).

- (A) *Copper sulphate ; (12-4-18).

Corn offals, *see* Offals.

- (A) Cotton, Egyptian.

- (B) Cotton, raw, other than Egyptian ; (12-3-17).

Cotton seed cake, and cotton seed meal, *see* Cakes and Meal.

Craft, *see* Boats.

Culms, *see* Malt.

D.

- (A) Dari.

Dhol, *see* Gram.

Diesel engines, *see* Shipbuilding material.

Distillers' grains, *see* Grains, etc.

- (B) Docks, floating, and their component parts.

- (A) Dyes and dyestuffs manufactured from coal tar products, and articles containing such dyes and dyestuffs (*see also* Appendix No. 1 and Appendix No. 2)

E.

Earth nut cake and meal, *see* Cakes and Meals.

- (A) Eggs in shells.

- (A) Egg Powder ; (1-5-17).

- (A) Egg yolk and liquid ; (5-9-16) (19-2-17). Enamel gold, *see* Gold.

Engines, internal combustion, *see* Shipbuilding material.

Engines, *see* Aeroplane.

Equipment web, *see* Web.

- (A) Ergot of rye, and the liquid extract of ergot ; (10-5-17) (12-4-18) (15-10-18).

- (A) Explosives, other than industrial (19-11-18).

F.

Fats, edible, *see* Oils.

- (A) Feeding stuffs containing molasses ; (21-2-19).

Fibres, vegetable, *see* Kapoo.

- (A) Firearms and their component parts ; (8-2-18) (29-11-18).

(A) Fish, except the following :—

Bloaters (tinned) and bloater paste, chinchards, herrings (tinned), kippers (tinned), mackerel (tinned or pickled), sprats (including tinned sprats), white fish (tinned) (27-12-18). (See also Appendix No. 1.)

Fishmeal and concentrated fish, see Cakes and Meal.

(A) Flax, raw.

Fleshes, see Pickled Grains.

Flour, see Bean; Lentil; Malt; Maize; Pea; Rice; Rye; Wheat.

Foods prepared from cereals, see Cereals.

Forage and food which may be used for animals, see specific headings as, e.g., Beans; Cakes; Hay, Oats, &c.

(A) Forage, green.

(A) Fruit and fruit preserves, except olives ; (29-9-16) (15-1-17) (19-2-17) (10-1-19) (see also Appendix No. 1).

Fuel, manufactured, see Coke.

G.

(A) Game.

Gilding solution, see Gold.

(A) Glucose, liquid ; (19-2-17) (10-5-17) (7-2-19).

Gluten meal, or gluten feed, see Cakes and Meals.

(A) Goat skins ; (18-10-17).

(A) Gold leaf ; (15-10-18).

(A) Gold, liquid, including gold paint; gold enamel, gilding solution and all other pigments containing gold ; (12-4-18).

(A) Grains, Brewers' and Distillers' ; (12-12-16).

Grains, Pickled, see Pickled.

(A) Grains or dbol ; (12-12-16).

Grass seed, see Seeds.

(A) Green forage ; (1x-12-16).

(A) Grenades and component parts thereof ; (10-5-17).

Ground nut, or earth nut cake and meal, see Cakes and Meals.

(A) Guano, except whale guano ; (2-2-17) (3-1-19).

Guns, see Cannon, Firearm, Machine.

Gun-metal, see Copper.

H.

Haricots, see Beans.

(A) Hay.

(A) Heliographs and their component parts ; (2-7-18).

(B) Hemp ropes, old manilla ; (31-1-19).

Hempseed cake and meal, see Cakes and Meals.

(B) Henbane ; (10-5-17) (17-1-19).

(A) Hides, wet salted, cattle ; (25-2-19).

(A) Honey ; (25-5-16) (19-2-17) (28-2-19).

Hosiery needles, see Needles.

Husk meal, see Cakes and Meals.

(B)* Huts, wooden.

(A) Hydromeric acid ; (11-6-18).

I.

(A) Indigo, synthetic ; (6-8-18).

Iron and steel castings, and forgings for hulls and machinery of ships, see Shipbuilding Material.

Iron (1-5-17) the following :—

(A) Angles, channels, joists, tees and other sectional material.

(A) Bars, including flats, rounds, and other sections and shapes.

(A) Billets, blooms and slabs.

(A)* Bridgework, pierwork and constructional material.

Castings, see Armour plates; also Shipbuilding Material.

Channels, see Angles above.

Constructional material, see Bilge-work above.

Flats, see Bars above.

Forgings, see Shipbuilding Material.

(A) Ingots.

Joists, see Angles above.

(A) Ore.

Pierwork, see Bridgework above.

(A) Pig.

(B) Pipes, wrought ; (17-1-19).

(A) Plates and sheets (see also Appendix No. 1).

(A) Pyrites.

Rails, see Railway.

Rounds, see Bars above.

(A) Scrap.

Sections, see Bars above.

(A) Sheet bars.

Sheets, see Plates above.

Slabs, see Billets above.

Tees, see Angles above.

Wire rods, see Wire.

See also Iron and Steel manufacture, Appendix No. 2.

J.

(B) Jute rags, except roofing felt rags ; (15-1-17) (31-1-19).

(A) Jute, raw and carded ; (12-3-17).

K.

(A) Kapoo ; (21-2-19).

Kernels, oleaginous, see Oleaginous.

L.

(A) Lard of all kinds and imitation lard ; (19-2-17) (10-5-17).

Latch needles, see Needles.

(A) Leather, except chamois, skivers and seal ; (30-3-17) (19-11-18) (see also Appendix No. 1).

Leek seed, see Seeds.

Lentil flour and meal.

(A) Linseed ; (22-6-17).

Lime phosphate, see Phosphate Rock.

(A) Linseed cake, and meal, see Cakes and Meals.

Lupin bean meal, see Cakes and Meals.

Lupin seed, see Seeds.

M.

(A) Machine guns, mountings for machine guns, and component parts thereof.

Machinery, Ships, see Shipbuilding Material.

(A) Maize ; (12-12-16).

(A) Maize germs ; (12-12-16).

Maize germ meal, see Cakes and Meals.

Maize meal and flour, see Cakes and Meals.

(A) Malt ; (19-2-17).

(A) Malt dust, malt flour, culms, sprouts or comings ; (12-12-16).

- (A) Malt sugar (maltose) and articles and preparations containing malt sugar; (19-2-17) (28-8-17).
Mangold seed, *see* Seeds.
- (A) Manures, compound, containing either sulphate of ammonia, superphosphate of lime, or potash; (2-1-17) (81-1-19).
- (A) Margarine; (19-2-17).
- Meals.** *see* Barley; Bean; Cakes; Lentil; Oat; Pea; Rye; Wheat.
- (A) Meat of all kinds (except tinned; potted and turtle meat); (19-2-17) (7-2-19).
Meat meal, *see* Cakes and Meals.
- Metals and Ores, *see* specific headings, e.g., Copper, Iron, etc.
- (A) Mica block, mica sheets, and mica splittings; (22-6-17) (27-11-17).
Middlings, *see* Offals of Corn.
- (A) Milk, condensed or preserved.
- (A) Milk powder; (12-12-16).
Mill dust and screenings, *see* Offals of Corn.
- (A) Millet; (12-12-16).
- (B) Mines and their component parts.
Molasses, *see* Feeding Stuffs.
- Mustard seeds, *see* Seeds.
- N.**
- (A) Needles, hosiery machine, latch; (23-10-16) (15-10-17) (29-11-18).
Nicotine and its compounds; (6-8-18).
- (A) Nitrate bags (17-1-19).
†Notes of the Bank of France; (97-8-18).
- (A) Notes, Ru-sian rouble; (26-2-18).
- (A) Nuts used as fruit.
Nuts, *see* Ground Nut, Oleaginous.
- O.**
- (A) Oats.
Offals of corn and grain which may be used as food for animals, the following:—
- (A) Bran.
 - (A) Middlings.
 - (A) Mill dust and screenings.
 - (A) Pollard.
 - (A) Rice meal (or bran) and dust.
 - (A) Sharps.
- (A) Oils and fats, edible, including blends of two or more edible oils or fats, except the following (which come under List "C") :—
- Hemp seed oil;
 - Kapo-o seed oil;
 - Maize oil;
 - Morah seed oil;
 - Niger seed oil;
 - Olive oil;
 - Poppy seed oil;
 - Rape seed oil;
 - Shea butter;
 - Sunflower oil.
- (7-3-19).
- (A) Oleaginous kernels, nuts, seeds, and products of all kinds; (12-3-17) (27-11-17).
- (A) Oleo-margarine; (19-2-17).
(A) Onions.
Onion seed, *see* Seeds.
- (A) Opium and its preparations.
- (A) Opium alkaloids and their salts and preparations.
Ordnance, *see* Cannon; Carriages.
- P.**
- Paint, gold, *see* Gold.
Palmnut cake and meal, *see* Cakes and Meals.
- (A) Patent and proprietary cattle foods of all kinds.
- (A) Pea flour and meal.
- (A) Peas; (2-2-17).
Pelts, *see* Sheepskins.
- (A) Perisopores and their component parts; (10-5-17).
- (A) Phosphate rock, name'y:—Apatite;
Phosphates of lime and alumina; (2-2-17).
- (B) Pickled grains and fleches; (26-7-16).
- (A) Pigeon peas; (12-12-16).
Pigments containing gold, *see* Gold.
Pistols, *see* Firearms.
Plates, *see* Iron; Steel.
Pollard, *see* Offals of Corn.
Poonac cake, *see* Cakes and Meals.
Poppy seed cake, and meal, *see* Cakes and Meals.
- (A) Potash, caustic, and articles containing caustic potash.
- (A) Potash, muriate, sulphate, and crude man'rial potash salts, and mixtures containing any of these substances; (19-2-17) (17-1-19).
- (B) Potash salts, and mixtures containing such potash salts, not otherwise prohibited; (19-2-17).
- (A) Potassium bicarbonate and mixtures containing potassium bicarbonate; (13-7-17).
- (A) Potassium carbonate and mixtures containing potassium carbonate; (22-6-17).
Potassium chlorate, *see* Chlorate.
- (B) Potassium cyanide, and mixtures containing potassium cyanide.
- (A) Potassium perchlorate.
- (A) Potassium permanganate.
- (B) Potassium prussiates and mixtures containing potassium prussiates; (12-3-17). *
- (A) Potatoes; (7-6-16).
- (A) Poultry; (4-7-16) (20-9-16) (19-2-17).
Preserves, *see* Fruit.
- (A) Projectiles of all kinds and their component parts.
- Pulp, *see* Tomato; Wood.
- Pyrites, *see* Iron.
- Q.**
- Quinine, *see* Cinchona.
- R.**
- Rags, *see* Jute; Wool.
- (A) Railway rails of iron or steel; (1-5-17).
- (A) Range-finders and their component parts.

* Notes of the Bank of France are prohibited to all destinations except to destinations in France,

- Rapeseed, or colza seed cake, and meal, *see Cakes, Meats.*
- (A) Rennet powder, rennet extract, and other preparations of rennet ; (4-7-16).
- Rice meal (or bran) and dust, *see Offals of Corn.*
- (A) Rice and rice flour.
- Rifles, *see Firearms.*
- Ropes, *see Hemp.*
- Russian rouble notes, *see Notes.*
- (A) Rye, rye flour and meal.
- S**
- (B) Sackings, old ; (3)-1-19).
- (A) Sausages, except tinned sausages ; (2-2-17) (7-2-19).
- Screenings, *see Offals of Corn.*
- Scrap, *see Iron ; Steel.*
- (B) Searchlights, and their component parts ; (1-5-17).
- Seeds** ; (12-12-16) (12-3-17), the following :—
- (A) Cabbage ; (14-8-17).
 - (A) Cauliflower.
 - (A) Celery ; (14-8-17).
 - (A) Clover ; (14-8-17).
 - (A) Grass ; (14-8-17).
 - (A) Leek ; (14-8-17).
 - (A) Lupin ; (12-12-16).
 - (A) Mangold.
 - (A) Mustard ; (28-2-17).
 - (A) Onion.
 - (A) Swede.
 - (A) Turnip.
 - (A) Vetch or tare ; (15-10-19).
- Seeds, oleaginous, *see Oleaginous.*
- (S) Sesame.
- Sesame seed cake, and meal, *see Cakes and Meats.*
- Sharps, *see Offals of Corn.*
- (A) Sheepskin, hairy or woolled and pelts ; (23-10-16) (18-10-17).
- Sheets**, *see Iron ; Mica ; Steel.*
- Shipbuilding Materials** ; (15-1-17) (20-3-17) (10-1-18) the following :—
- (B) Engines for use on board ships (including Diesel and other internal combustion engines for marine propulsion) and component parts of such engines.
 - (B) Iron and steel castings and forgings for hulls and machinery of ships.
 - (B) Machinery for steam ships and component parts thereof ; (10-5-17).
 - (A) Sectional materials for shipbuilding ; (26-7-16).
 - (B) Ships' auxiliary machinery.
 - (B) Ships' telegraphs and component parts thereof.
 - (B) Steering gear and component parts thereof.
 - (B) Winches.
 - (B) Windlasses.
- Signalling apparatus, *see Submarine.*
- (A) Silk, raw, thrown and waste (15-1-17).
- (A) Silk yarn, artificial.
- (A) Silver bullion, specie and coin ; (12-4-18) (29-11-18).
- Skins**, *see Calf ; Goat ; Hides ; Sheep.*
- Solder, *see Copper.*

- Soya bean cake and meal, *see Cakes and Meats.*
- Spirits, *see Whisky.*
- Steel** ; (1-5-17) (10-5-17), the following :—
- (A) Angles, channels, joists, tees and other steel sectional material.
 - (A) Bars, including flats, rounds, and other sections or shapes ; (1-5-17).
 - (A) Billets.
 - (A) Blooms.
 - * (A) Bridgework, pierwork, and structural material.
 - Castings, *see Shipbuilding Material.*
 - Channels, *see Angles, &c., above.*
 - Flats, *see Bars above.*
 - (A) Ingots.
 - Joists, *see Angles, &c., above.*
 - Pierwork, *see Bridgework, &c., above.*
 - (A) Plates and sheets, except black steel sheets less than one-eighth inch thick (*see also Appendix No. 1*) (29-9-16) (1-5-17) (13-12-18).
 - Rails, *see Railway.*
 - Rounds, *see Bars, etc., above.*
 - (A) Scrap.
 - Sectional material, *see Angles, etc., above.*
 - Skins, *see Bars, etc., above.*
 - Sheets, *see Plates, etc., above.*
 - (A) Sheet bars.
 - (A) Slabs.
 - (A) Stampings suitable for aircraft.
 - Structural material, *see Bridgework, above.*
 - Tees, *see Angles, etc., above.*
 - Wire rod, *see Wire.*
- See also Iron and steel manufactures, Appendix No. 2.*
- (A) Steel, containing tungsten or molybdenum ; (6-12-18).
 - (A) Steel containing chrome, cobalt, nickel, or vanadium ; (29-9-16) (1-5-17) (6-12-18).
 - (A) Straw.
 - (B) Submarine sound-signalling apparatus.
 - (A) Sugar, cane and beet (10-5-17) (14-3-19) ; *see also Confectionery ; Malt Sugar.*
 - Sunflower seed cake, and meal, *see Cakes and Meats.*
 - (A) Superphosphates.
 - Swede seed, *see Seeds.*
 - (A) Swords and their component parts.
- T.**
- Tare seeds, *see Seeds.*
- (A) Tea other than green tea ; (28-6-16) (19-2-17) (2-7-18) (14-2-19) (28-2-19).
 - (A) Telegraphs and telephones, wireless, and instruments and material for wireless telegraphic and telephonic apparatus, including valves ; (15-1-17) (28-2-17) (28-8-17) (14-2-19).
- Telegraphs, ships ; *see Shipbuilding Materials.*
- (A) Tomato pulp ; (10-2-17).
 - (B) Torpedoes and their component parts.
 - (B) Torpedo nets.

(B) Torpedo tubes. Turnip seed, <i>see</i> Seeds.	(A) Uniform clothing, naval, military and Air Force; (15-10-18) (7-8-19).	(A) Wire rods; (8-2-18) (6-12-18) (7-2-19). Wires, insulated, the following:— (A) Silk-covered wire; (10-1-18).
U.	V.	W.
(A) Valves for wireless telegraphic apparatus, <i>see</i> Telegraphs.	(A) Vegetables, fresh, of all kinds; (29-9-18) (12-12-18) (15-1-17) (10-5-17) (20-12-18). Venison, <i>see</i> Game.	(A) Wood and Timber of all kinds, hewn, sawn, or split, planed or dressed, except lignum vitae, mahogany and hard woods; (29-9-18) (15-1-17) (2-2-17) (12-3-17) (10-1-19) (31-1-19). (A) Wood pulp; (12-12-18).
(A) Vessels; (18-12-17). Vetch or tare seeds, <i>see</i> Seeds.	(A) Vinegar containing not more than 6 per cent. of acetic acid; (28-6-16). (A) Vinegar essence and similar preparations containing more than 6 per cent. cont of acetic acid, (28-6-16).	Wool and Woolen Goods: Rings, <i>see</i> below. Sheepskins, woolled or haired; <i>see</i> Sheepskins. Shoddy, <i>see</i> below. (A) Wool, raw, and mixtures thereof; (8-9-16) (18-10-17). <i>See also</i> Appendix No. 1 for camel hair, cashmere, alpaca and mohair.) (v) Wool tops and mixtures thereof; (18-10-7). (A) Wool noils and wool waste and mixtures thereof, (18-10-17). (A) Woollen and worsted yarn and mixtures thereof; (18-10-17). (A) Woollen rags (other than pulled rags) applicable to use otherwise than as manure or as roofing felt rags; (18-10-17) (31-1-19) (28-2-19).
W.	X.	Y.
(B) Web equipment.	(A) Whalebones; (1-8-17). Whale cake, <i>see</i> Cakes and Meals.	Yarns, <i>see</i> Flax; Silk; Wool.
(A) Whale fins; (1-5-17).	(A) Wheat, wheat flour and wheat meal, and all articles, mixtures and preparations containing wheat, wheat flour, or wheat meal.	(A) Yeast; (8-9-16) (22-6-17) (28-2-19). Yellow metal, <i>see</i> Copper.
(A) Whisky.	Winches, <i>see</i> Shipbuilding Material.	
Windlasses, <i>see</i> Shipbuilding Material.		

List D.—By Order of Council dated 21st March, 1919, all goods on list D* are prohibited from export to Turkey, Bulgaria, and ports on the Black Sea (not including Roumanian Ports).

Aircraft of all kinds, including aeroplanes, airships, balloons and their component parts, together with accessories and articles suitable for use in connection with aircraft.	Gases for war purposes.
Apparatus which can be used for the storage or projection of compressed or liquefied gases, flame, acids or other destructive agents capable of use in warlike operations and their component parts.	Guns and machine guns.
Armour plates.	Gun mountings.
Armoured motor-cars.	Limiters, military wagons of a description.
Arms of all kinds, including arms for sporting purposes and their component parts.	Harness or horse equipment of a military character.
Barbed wire and implement for fixing and cutting same.	Implements and apparatus designed exclusively for the manufacture of munitions of war or for the manufacture or repair of arms or of war material for use on land or sea.
Camp equipment, articles of and their component parts.	Mines, submarines and their component parts.
Clothing and equipment of a distinctively military character.	Projectiles, charges, cartridges and grenades of all kinds and their component parts.
Electrical appliances, adapted for use in war, and their component parts.	Range-finders and their component parts.
Explosives specially prepared for use in war.	Searchlights and their component parts.
Field-glasses.	Submarine sound signalling apparatus.
* Many goods on List "D" are already on list "A" or "B."	

List E.—In Addition to the Goods contained in List D, the following goods are prohibited from export to Bulgaria.

All articles for use in transportation on landing.	Locomotives and rolling stock.
Saddle or pack animals, vehicles, motor-cars, bicycles, and their component parts.	Telegraphs and telephones and their component parts, and materials for use therewith.
List "C" goods, other than those included in the foregoing Lists "D" and "E," may be exported without licence to Turkey, Bulgaria, and Ports on the Black Sea.	

APPENDIX NO. 1.

GENERAL LICENCES FOR EXPORTS.

The Director of the War Trade Department announces that an open General Licence has been issued, permitting the Exportation of the following goods (without application to the War Trade Department) to all destinations except those foreign destinations to which goods on List "C" are prohibited from export.

Advertising signs made of iron or steel plates or sheets.	Leather, the following :— East Indian tanned hide or kip and calf leather, rough and dressed.
Alpaca, and noils, waste and yarns thereof.	Horse hide leather, all descriptions, rough, struck and dressed.
Artists' water colours.	Harness leather, dressed, including bag and case hides, and enamelled and japanned hides.
Bird seed.	Sheep and lamb leather, dressed, of all descriptions.
Blackplates.	Mineral tanned sole leather.
Blance mange powder.	Lemonade powder.
Boot polish.	Lime juice cordial.
Browning.	Mango chutney, tomato chutney, and tomato ketchup.
Camel hair, and noils, waste and yarns thereof.	Marmite.
Cashmere, and noils, waste and yarns thereof.	Medicinal cachets of rice paper.
Cement for building and engineering purposes.	Metal polishes.
Chillies.	Mixtures and preparations containing not more than 10 per cent. aniline colour, not otherwise prohibited.
Custard powder.	Mohair, and noils, waste and yarns thereof.
Egg substitute.	Cat varnish.
Elliman's embrocation.	Paint, other than gold paint.
Fish, canned, other than canned salmon.	Phenalgin.
Fish pastes other than fish pastes containing salmon.	" Phosto " animal food.
Floor polishes, furniture polishes, and creams, and similar polishes containing wax.	Pineapples, nectarines, grape fruit.
Ginger beer powder.	Pudding powder.
Gloy.	Seamony resin.
Goatskins and sheepskins, East Indian tanned.	Soup powders.
Health salts.	Steel sheets, perforated.
Huts, wooden.	Strapping, leather, for breeches.
Iron and steel bridgework, pierwork and structural material (<i>i.e.</i> , " fabricated " material).	Vanilla custard.
Kava kava resin.	Varnishes of all kinds.

A further open general licence has been issued for coal-tar pitch and sulphate of copper. These goods now require specific licence only for (a) foreign destinations to which goods on List "C" are prohibited from export, and (b) for France and French Possessions.

APPENDIX NO. 2.

LIST OF FREE GOODS.

The War Trade Department has now issued an open General Licence which permits the export of the following goods to all non-enemy destinations and to those enemy destinations with which trading is permitted. It is therefore unnecessary to make application to the War Trade Department for export licences in respect of these goods :—

Adding and calculating machines.	Books and printed matter.
Alabaster for statuary purposes.	Boot laces.
Anatomical models.	Boot polishing pads.
Artists' materials, excluding oils and turpentine.	Brushes of all kinds.
Athletic goods.	Buttons of all kinds.
Bicycles and accessories, except tyres.	Caps (headgear).
Bicycle pedal rubbers.	Cash registers.
	Celluloid wares.

Cigar and cigarette holders.	Finger tips, rubber, of all kinds.
Cinematograph films, raw or printed.	Flower seeds, except seeds of oil-bearing plants.
China.	Flowers, artificial.
China clay.	Flowers, fresh.
Clocks and watches, including clocks for time-checking.	Fountain pens.
Coral.	Furs, dressed, dyed or manufactured.
Corset laces.	Gauge glasses.
Cutlery ; all forms.	Glassware.
Dental burs.	Hair ornaments and combs.
Dental filling materials.	Hair nets of silk or hair.
Discs and cylinders for graphophones and phonographs.	Hardware for builders, if of iron or steel.
Drugs, etc., the following :—	Hats of all kinds.
Acetyl salicylic acid.	Household furnishings, fixtures and equipment, if manufactured of wood, iron or steel, except upholstered furniture.
Aconite and its preparations and alkaloids.	Ink, other than printers' ink.
Agaric.	Iris root (orris root).
Althaea root.	Iron and steel manufactures, except manufacturers of high speed steel, and except articles prohibited by name on List A or B (subject, however, in the case of machinery to the definition given under that heading).
Amidol and substitutes.	Jewellery, imitation.
Amido-pyrin.	Jewellery, real, mounted with precious stones, excluding articles of solid gold, silver or platinum.
Argentamin.	Laces and guipure, including lace curtains and curtain net, fine nets, fancy nets, mosquito nets and tulle, and all articles made wholly or mainly of lace.
Arsenical salts for medicinal use.	Laundry machinery.
Arsenobillon.	Leather, morocco, small fancy goods of, all light leather goods, and all imitation leather goods.
Arsenous acid.	Ledgers, loose leaf and similar stationery.
Bromine.	Lighting fixtures, if of iron or steel.
Butylchloral hydrate.	Liqueurs.
Cacodylate.	Lithographic stones.
Camomile.	Machinery of all kinds and parts (except textile machinery and machinery wholly or mainly made of copper or brass).
Chromic acid.	Marble, raw and manufactured.
Diethylbarbituric acid.	Mats and matting made of grass, fibre or cane.
Digitalis.	Medicinal herbs, except henbane.
Duboisin sulphuric.	Medicines, proprietary and patent, except such as contain quinine, cocaine, santonins, cod liver oil, malt extract, opium or opium alkaloids.
Eucaine.	Mineral waters, unsweetened.
Ferric compounds.	Mosaic ware.
Ferrum redactum.	Musical instruments.*
Fructus foeniculi.	Office furniture and stationery.
Hydrobromic acid.	Oils, essential.
Ichthyol.	Opera glasses for use in theatres.
Inula root.	Paintings and pictures of all kinds.
Kharsevan.	Peel of citrous fruits in brine.
Metol.	Pen nibs.
Nitrate of silver.	Perambulators, complete with tyres.
Paraldehyde.	Perfumery.
Phenacetin.	Phonographs.
Salicylic acid.	Phonographic records.
Saltcake.	Photographic goods, but not chemicals therefor.
Sodium arsenite.	Pianos.
Sodium bromide.	Plushes.
Sodium nitroprusside.	Precious stones, real and imitation.
Sodium salicylate.	Printing presses.
Veronal sodium.	Pumice stone.
Duplicating machinery and supplies therefor.	
Dyes, proprietary, the following :—	
Dolly dyes.	
Diamond dyes.	
Drummer dyes.	
Maypole dyes.	
Earthenware.	
Electrodes.	
Electro-plated, gilded or silvered goods, including nickel silver goods and white metal goods, but not including those of solid silver or gold.	
Fans and hand screens.	
Fancy goods of paper, ivory, mother-of-pearl, tortoiseshell, amber and amberoid, marble and other stones, papier-mâché, bone, horn, celluloid, casein and plaster.	
Feathers, made up.	
Films, see Cinematograph.	

Rag books.	Teeth, artificial.
Razors, safety, and blades.	Theatrical properties, wigs and cosmetics, excluding costumes and foot-wear.
Ribbons, silk.	Tobacco pipes.
Rubber erasers.	Toilet preparations, excluding soap.
Salt, table.	Toys, dolls and games of all kinds, including rubber toys.
Salt (other than table), except for Norway.	Trimmings of silk.
Sanitary ware, plumbers' goods, if of iron or steel or earthenware, containing not more than 5 per cent. of copper or brass.	Truffles, fresh or preserved.
Scales and balances, not including weights of copper or brass.	Turners' wares of wood.
Screw spanners for cycles.	Typesetting and type-casting machinery, including type metal.
Sensitised paper and plates.	Typewriters and spare parts.
Sewing machines for domestic use.	Umbrellas.
Shrubs.	Velvets of silk or silk mixture.
Silk braid.	Walking sticks.
Slates, writing or drawing.	Wall papers.
Slate pencils.	Whips.
Spectacles and eyeglasses.	Wines of all kinds.
Stamps, used.	Works of art.
Stones, bricks and tiles.	
Straw plaits and chip plaits.	

APPENDIX NO. 3.

SAMPLES.

An open General Licence has been issued which permits the free export of all *bond-side* samples of prohibited goods to all non-enemy destinations, and to enemy territory with which trade is now permitted (*see page 884*). Samples exported under this licence may be used only for genuine sample purposes, i.e., for obtaining orders from foreign buyers, and may not be sold after they have served this purpose, except with the written consent of the War Trade Department. Exporters will be required to satisfy the Customs Authorities that the goods presented for export under this licence are *bond-side* samples, and to make a declaration to that effect on the relative shipping documents.

GENERAL.

The 26th April, 1919

No. 2320.—Mr. E. P. Jones, Registrar, Department of Commerce and Industry, has been granted privilege leave for 4 months and 16 days combined with leave on Medical Certificate out of India for 3 months and 14 days, with effect from the 22nd April 1919, and the following arrangements have been made in his place.

Rai Bahadur A. K. Sarkar, Secretariat Superintendent, 1st grade, to officiate as Registrar;

Rai Sabib S. N. Banerji, Secretariat Superintendent, 2nd grade, to officiate as Secretariat Superintendent, 1st grade;

Mr. D. O'Sullivan, Secretariat Superintendent, 3rd grade, to officiate as Secretariat Superintendent, 2nd grade;

and Mr. J. F. Roed, Secretariat Assistant, 1st grade, to officiate as Secretariat Superintendent 3rd grade.

POST OFFICE.

No. 2347.

The 26th April, 1919.

RESOLUTION.—By the Government of India, Department of Commerce and Industry.

The Governor General in Council is pleased to sanction with effect from the 1st June 1919, the following additions and alterations in the rules for the guidance of

depositors in Post Office Savings Banks published with the Resolution of the Government of India in this Department No. 1446-1449-2^a, dated the 5th March 1914, as subsequently amended :—

(a) The following shall be substituted for rule 46 (3) :—

“An investor may apply for the purchase of Government Promissory Notes under clause (b). A form of application is prescribed for this purpose and may be obtained at any post office.”

(b) The following shall be substituted for clause (6) of rule 46 :—

“(i) Investments in any Government Loan bearing interest at 3½ per cent and upwards by means of an Investment Certificate are no longer permissible, but an investor may exchange one or more existing Investment Certificates having an aggregate nominal value of not less than Rs. 100 for a whole piece of Government paper of Rs. 100 or any multiple of Rs. 100 by making an application in the prescribed form. The application must be accompanied by the Investment Certificates to be exchanged. If the total nominal value of the Investment Certificates tendered for exchange is not an exact multiple of Rs. 100 the investor may at his option obtain either (i) the next higher multiple of Rs. 100, if the balance in his Savings Bank account is sufficient for the purpose, or (ii) the next lower multiple of Rs. 100. In the latter case, the balance will be sold and the proceeds be credited to his Savings Bank account. The investor has also the option of having the Government paper obtained in this way made over to him or held by the Accountant-General, as provided for in rule (5) (b).”

(c) The following shall be substituted for rule 47 (1) :—

“Any investor may apply for sale through the Post Office of the whole or of any portion, of any Government Promissory Notes which may have been purchased for him through the Post Office, whether held by himself or held for him by the Accountant-General, provided that the investor is also a Savings Bank Depositor at the time of application, that the securities bear no endorsements other than those made by and in favour of the Accountant-General and that, if only a portion is specified for sale the balance of securities left after the sale is of the nominal value of Rs. 100 (or a multiple of Rs. 100). Investment Certificates tendered for sale by an investor will be sold outright un-conditionally.”

(d) In clause 2(b) of rule 47 the words “the Government Promissory Notes” shall be substituted for the word “this”.

(e) The following shall be added at the end of rule 48(1) :—

“A receipt from the Accountant-General for the notes will be delivered to the investor.”

(f) The following shall be substituted for the last two sentences of rule 48(2) :—

“The application must be made in the form prescribed for the purpose and must be accompanied by the receipt referred to in (i) section 1 of this rule or (ii) in rule 46 (5) (b). The notes will then be forwarded to the Postmaster concerned for delivery to the investor.”

ORDERED that this Resolution be published in the *Gazette of India* for general information and that it be communicated to the Finance Department, the Director General of Posts and Telegraphs and to the Accountant-General of Posts and Telegraphs.

POST AND TELEGRAPH ESTABLISHMENTS.

The 26th April, 1919.

No. 2184.—Mr. Lionel Truninger, C.I.E., Director, Telegraph Engineering, and officiating Postmaster General, United Provinces, is granted privilege leave for 4 months in combination with furlough for one year and two months, with effect from 1st April 1919, or such subsequent date as he may avail himself of it.

2. On return from Military service in England, Mr. William Sutherland, V.D., M.I.E.E., Director of Telegraph Engineering, is appointed to officiate as Postmaster General, United Provinces.

PURCHASE SCHEME.

The 26th April, 1919.

No. 2100.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915 (IV of 1915), the Governor General in Council is pleased to cancel, with effect from the 1st May 1919, the Defence of India (Wool Purchase) Rules, 1916, published with the Notification in this Department No. 1246-W., dated the 16th February 1916.

SUSPECT FIRMS.

The 26th April, 1919.

No. 2214.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in the schedule appended to the Notification in this Department No. 619-D., dated the 25th January 1919, as subsequently amended, *viz.*:

ADDITIONS.

BRAZIL.

Café Companhia Atlantica de <i>(see under</i> Companhia).	Schelign, Henrique, & Company, Rua Brigadeiro Tobias 51, São Paulo.
Companhia Atlantica de Café, Rua Frei Gaspar 16, Santos.	Trancanella, A., São Paulo.

MOROCCO.

Ahmed Ben Thaleb Amer, Melilla.	Mohammed Ben Khebil, Melilla.
Ahmed Mekouser, Melilla.	Mohammed Bennis, Melilla.
Allas Ben Khebil, Melilla.	Si Ahmed Slaoui, Melilla.

NETHERLANDS.

Ameye, Arnold, Ruyschstr, 1, Amsterdam.

NETHERLAND EAST INDIES.

"Giok Bie," Rijstpellerij, Menado.
Kroessen, J. W., Batavia.
Weke, B. O., Menado.

NORWAY.

Andersen, Birger, Arbinsgaden 1, Christiania.

Colomb Norsk A-S for Import av Russiske Gummivarer, Arbinsgaden 1, Christiania.

SPAIN.

Agricola Co-operativa (<i>see under</i> Co-operativa).	Golder or Golden, Casanova 144, Barcelona.
Aguilar y Medina, Maximiliano, Orotava.	Herbst, Ricardo, Princesa 60, Madrid.
Aguilera, Diego, Monteagudo, Murcia.	Hernandez Correa, José, Orotava.
Aleman, Francisco, Espinardo, Murcia.	Hillers, Federico, Alcalá 40 and Bailén 23, Madrid.
Belda, Novelda, Alicante.	Janssen, Christopher (<i>or</i> Christian), Madrid.
Berard, H. Gaertner (<i>see</i> Gaertner, H., San Sebastian).	Lopez-Garcia, Manuel, Espinardo, Murcia.
Betancour-Hernandez, Augustin, Las Palmas.	Lopez-Pérez, Domingo, Orotava.
Betancour-Hernandez, Diego, Las Palmas.	Lutter, Rudolf, Oviedo.
Betancour-Hernandez, Lorenzo, Las Palmas.	Lutter & Thetschel (<i>or</i> Teyschell), Oviedo.
Bonet, José, Casanova 144, Barcelona.	Martinez, Mariano, Barrio de San Benito, Murcia.
Bulgaria, La, Barcelona and Madrid.	Mendez Ascanio, Augusto, Orotava.
Claus, Luis (<i>or</i> Ludvig), Huelva.	Montesinos, Juan, Espinardo, Murcia.
Cloos, Wilhelm, Vivero, Lugo.	Montigny, C. de, Madrid.
Cooperativa Agricola, Archena, Murcia.	Palmer, Herederos del Conde, Orotava.
Cruz, La (<i>newspaper</i>), Tarragona.	Perez-Gonzalez, Francisco, Orotava.
Echebarria Lopez, Bernardo, Madrid.	Pielhoff Echevarria & Company, Zarauz, Guipúzcoa.
Endres, Guillermo, Lauria 56, Barcelona.	Reveron Oramas, Narciso, Orotava.
Escobar y Lopez, Esteban, Orotava.	Reyes Barreda, Tomás, Orotava.
Fernandez Celis, Sebastian, Orotava.	Rosenberg, Ernesto, Calle Menéndez Pelayo 182, Barcelona.
Fernandez Perdigón, Pedro y Sebastian, Orotava.	Walter Bandim, Jorge, Calle de Alcalá 28, Madrid.
Fries, Juan, Libertad 10, Gijon.	
Fuentes Gonzales, Saturio, Orotava.	
Garcia Coca, Juan, Calle de la Cruz, Madrid.	

REMOVALS.

ARGENTINA, PARAGUAY AND URUGUAY.

Bade, Jorge, é Hijos, Calle Callao 714, and Cordoba 3647, Buenos Aires, Argentina.
 Grundland, David, Calle Zabala 1329, and Casilla 489, Montevideo, Uruguay.
 Orioli, Fernando, Calle Parana 1027-45, Buenos Aires, Argentina.

BRAZIL.

Acosta, Fereira & Company, Rua Buenos Aires, Rio de Janeiro.	Freire, João (partner of Lopes, Freire & Company), Rio de Janeiro.
Barroso, M. S., & Company, Rua do Rosario 153, Rio de Janeiro.	Lopes, Freire & Company, Rua da Quintanda 48, Rio de Janeiro.
Chaves, J. P., Santos.	Lopes, José (partner of Lopes, Freire & Company), Rio de Janeiro.

CHILE.

Auwandter & Bentjerodt, Almirante Prat 1, and Casilla 50, Valdivia.	Frey & Elkan, Roca 904, Punta Arenas.
Arrigoriaga, Saturnino, Valparaiso and Santiago.	Friedmann, Carlos, Moneda 1019, Santiago.
Bauer, Pablo, Antofagasta.	Gac, Samuel de, Valparaiso.
Benedetti, Juan B., Valparaiso.	Herrera, Eduardo, Taltal.
Castillo, Anjel C., Coquimbo.	Hoffman, Pablo, Valdivia.
Chaparra, Luis A., Iquique.	Jacsic, Antonio, Antofagasta.
Chavez, Eliseo, Antofagasta.	Molina Pastor, José (<i>see</i> Pastor, José Molina).
Constandie Riadi, E. & S., Santiago.	Pastor, José Molina, Santiago.
Curtze, Walter, Korner 1086, Punta Arenas.	Submarino, El (newspaper), Santiago.
	Trede, H., Punta Arenas.
	Ureta, Oscar, Punta Arenas.

COLOMBIA.

Gomez, Hermanos, & Company, Manizales.

GUATEMALA.

Chang, Antonio, & Company, Guatemala City.
 Ton Ley Lon & Company, Guatemala City.

HAYTI AND DOMINICAN REPUBLIC'S.

Jabon, Joseph, Hayti.

MEXICO.

Aladro, Manuel, Vera Cruz.	Degener Hermanos, Saltillo.
Budjudy y Jaliff, Torreon.	Fernandi, A. (<i>see</i> Princesa Teatro La.)
Calvo, J. B., Vera Cruz.	Garcia Fuentes, Torreon.
Calvo & Fernandez, Vera Cruz.	Iberri & Company, Guaymas.
Carper & Eppstein, Mazatlan.	Jaliffe, Camilo, Torreon.
Damm, Hugo, Durango.	Llinas, Rafael Moreno, Vera Cruz.
Damm, José Maximiliano, Durango.	Nassar Hermanos, Torreon.
Damm, Max, Durango.	Princesa Teatro, La (A. Fernandi) Tampico.
Damm, Max, & Company, Durango.	Rubio, Francisco G., Mexico City.
Degener, Hans, Saltillo, Piedras Negras and Vera Cruz.	Ubaid y Badin, Torreon.

NETHERLANDS.

Bataafsche Industrie en Handel Maatschappij, Hobbemakade 29, Amsterdam.

NORWAY.

Usines Electrochimiques de Hafslund, Sarpsborg.

PANAMA.

Heinrichsdorff, F., Cristobal.
 Lutz, Richard, Panama City.
 Station Pharmacie, Panama City.

PERU.

Bustamante, Manuel J., Mollendo.
 Garcia Hermanos, Caballo Cochá.
 Hachmeister, of Carlos Weies & Company (Lima).

SPAIN.

Dubois & Company, Calle Rodriguez Arias I, and P. O. Box 187, Bilbao.

SWEDEN.

Larsson, Adolf, Orebro.	Negotia A.-B., Artillerigatan 6, Stockholm.
Malmindustri A.-B., Drottningg. 94, Stock- holm.	Pettersson, Miss L., Brunkebergstorg 15, Stockholm.
Meyerson, Joseph, Norrlandsgatan 16, Stock- holm.	Thomsen's Fabrikers Aktiebolaget, Södra Hamng. 43, Gothenburg.

VENEZUELA.

Baerob, Adolfo, Puerto Cabello.	Quintero, Ciro, Maracaibo.
Baralt A., Miguel, Maracaibo.	Ramirez, José, Ciudad Bolívar.
Belloso Rossel Hermanos, Maracaibo.	Rincón, Alfredo, Junior, Maracaibo.
Belloso Velasco, Jesus, Maracaibo.	Rincón Angel Renato, Maracaibo.
Beuses, Francisco, Maracaibo.	Rodríguez, Diego, Trujillo.
Bocanegra, R., La Guayra.	Rodríguez, Luis M., Ciudad Bolívar.
Chacín, Emiro, Maracaibo.	Sanchez, Elias, Santa Ana.
Ferrer & Company, Maracaibo.	Schlüssler, Vincente K., La Guaira.
García, C. M., Maracaibo.	Urritia, Rafael M., Maracaibo.
Losaes, Carlos Miguel, Ciudad Bolívar.	Vargas T., Enrique, Maracaibo.
Nunez, Pompilio, Ciudad Bolívar.	Walther, Federico, Ciudad Bolívar.

VARIATIONS.

Corrections in the names and additions to addresses of the persons or firms whose names have been included in the schedule appended to the Notification in this Department No. 619-D, dated the 25th January 1919, are made as under :—

ARGENTINA, PARAGUAY AND URUGUAY.

Barbiero, Alberto, Dyachcho,
 should read
 Barbieri, Alberto, Ayacucho, Argentina.
 Boecker, Carl, Asuncion, Paraguay,
 should read
 Boecker (Bóker, Bocker or Boecker), Carl, Asuncion, Paraguay.
 Deussen & Henneberg, Calle Montevideo 744, Buenos Aires, Argentina,
 should read
 Deussen & Henneberg, Calle Montevideo 779, Buenos Aires, Argentina.

CUBA.

Uppmann, Alberto, Havana,
 should read
 Upmann, Alberto, Havana.

ECUADOR.

Reira, Martin, Guayaquil,
 should read
 Riera (or Reira), Martin, Guayaquil.

HONDURAS.

Majia, Tomas, Sabana Grande,
 should read
 Majia (or Mejia), Tomas, Sabana Grande.

MEXICO.

Anguiano, Guadalajara;
should read

Anguiano, Arcadio L., Guadalajara.
Diez Conti (of Guggenheim & Balaresque), Mexico City,
should read

Diaz (or Diez) Conti, José (of Guggenheim & Balaresque), Mexico City,
and should also appear as

Conti, José Diaz (see Diaz Conti, José).
Gehend, Caesar, Monterey,
should read

Gehend (Geheld or Gehend), Caesar, Monterey.

NORWAY.

Christensen & Company, Bodo,
should read

Christensen & Company, Bodo and Christiansund.

TRADING BY FOREIGNERS.

The 26th April, 1919.

LICENCE.

No. 2028.—Whereas by paragraph 5 of the Trading with the Enemy Proclamation No. 2, dated the 9th day of September 1914, trade and financial or commercial transactions between British subjects and persons or bodies of persons resident in the territories of the German Empire or in the dual Monarchy of Austria-Hungary or in the respective Colonies and dependencies thereof, in this Licence or in the said Proclamation referred to as "enemy country," are prohibited ; and

Whereas by paragraph 8 of the said Proclamation it is provided that nothing in the Proclamation shall be taken to prohibit anything which may be expressly permitted by licence, whether such licence be granted to individuals or be announced as applying to persons ; and

Whereas by paragraph 3 of Proclamation, dated the 8th October 1914, power to grant such licences on behalf of the Crown may be exercised in India by the Governor General ;

Now, therefore, I, Frederic John Napier Thesiger, Baron Chelmsford, hereby authorise all persons residing, being or carrying on business in British India to negotiate for the supply of any goods, wares or merchandise to the territories on the left bank of the Rhine in the occupation of the Armies of the Associated Governments, to supply any goods, wares or merchandise to such territories, to carry or arrange for the carriage of and to insure any goods, wares or merchandise destined for the said territories, and to take such action as may be necessary or convenient to secure payment for any goods, wares or merchandise so supplied or for any charges or expenses connected with such supply, carriage or insurance;

Provided always that any licence which may be necessary in respect of any such supply under any prohibition of export for the time being in force in British India is first obtained ;

Provided also that nothing in this licence shall be deemed to authorise the payment of money which at the date hereof, is or but for the war would have been due to any person or body of persons resident or carrying on business in such territories or the withdrawal or disposal of funds or property held or managed in this country for the account of or on behalf of any such person.

No. 2030 —Whereas by paragraph 5 of the Trading with the Enemy Proclamation No. 2, dated the 9th day of September 1914, as amended and extended by the Proclamation, dated the 5th day of November 1914 and by the Proclamation, dated the 15th day of October 1915, trade and financial or commercial transactions between British subjects and persons or bodies of persons resident in the territories of the German Empire or in the dual Monarchy of Austria-Hungary or in the respective Colonies and dependencies thereof, or in the territories of the Sultan of Turkey (other than Egypt, or any territory in the occupation of the British Government or its Allies), or in the territories of the King of the Bulgarians in this licence or in the said Proclamation referred to as "enemy country," are prohibited ; and

Whereas by paragraph 8 of the said Proclamation it is provided that nothing in the Proclamation shall be taken to prohibit anything which may be expressly permitted by licence whether such licence be granted to individuals or be announced as applying to persons ; and

Whereas by paragraph 3 of Proclamation, dated the 8th October 1914, power to grant such licences on behalf of the Crown may be exercised in India by the Governor General ;

Now, therefore, I, Frederic John Napier Thesiger, Baron Chelmsford, hereby authorise all persons and bodies of persons residing, being, or carrying on business in British India to trade and have commercial and financial transactions with persons or bodies of persons resident or carrying on business in Czechoslovakia, Bulgaria, Turkey-in-Europe, Anatolia, Armenia, Kurdistan, Mesopotamia, Palestine and Syria ;

Provided always that any licence which may be necessary in respect of any transaction under any prohibition of export or prohibition of import for the time being in force in British India is first obtained;

Provided also that nothing in this licence shall be taken as permitting the payment or delivery to persons resident or carrying on business within the said territory of the following monies and classes of property:—

- (a) any sum payable to or paid for an enemy by way of dividend, interest or share of profits;
- (b) any sum which has been paid into any account with a Bank or to any other person in trust for an enemy;
- (c) interest on securities issued by or on behalf of Government or the Government of any of His Majesty's Dominions or any foreign Government or by or on behalf of any corporation or any municipal or other authority whether within or without British India;
- (d) securities which have become repayable on maturity or by being drawn for payment or otherwise;
- (e) property, real or personal (including any rights, whether legal or equitable, in or arising out of property, real or personal) held or managed for or on behalf of an enemy;
- (f) shares, stock, debentures and debenture stock and other obligations of a company which are held by or for the benefit of an enemy;
- (g) any share of profits and interest due to enemies who were partners in a company;
- (h) Bank balances and deposits standing to the credit of enemies and debts to enemies of £50 or upwards.

The trading licence for Palestine and parts of Syria published with the Notification of the Government of India in the Department of Commerce and Industry No. 1918-D., dated the 1st March 1919, is hereby revoked.

CHELMSFORD
Viceroy and Governor General in Council.

A. H. LEY,
Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

ARCHAEOLOGY AND EPIGRAPHY.

Simla, the 25th April, 1919.

No. 119.—Mr. J. F. Blakiston, Superintendent, Muhammadan and British Monuments, Northern Circle, is placed on deputation to the office of the Director-General of Archaeology in India, for employment as Assistant Director General of Archaeology in India, with effect from the afternoon of the 1st April 1919, *vice* Dr. D. B. Spooner, appointed to officiate as Director General of Archaeology in India.

ECCLESIASTICAL.

The 19th April, 1919.

No. 162.—The Revd. F. Hope Scott, M.A., a temporary chaplain on the Indian Ecclesiastical Establishment, is permitted to resign the service, with effect from the 1st March 1919.

The 25th April, 1919.

No. 174.—The Revd. E. A. Storrs Fox has been appointed to be a Chaplain on probation on the Bengal (Lahore) Ecclesiastical Establishment to fill an existing vacancy, with effect from the 1st February 1919, or the subsequent date on which he took over charge of his duties.

No. 175.—The Revd. N. J. Poyntz, a junior chaplain on the Bengal (Lahore) Ecclesiastical Establishment, has been permitted to resign the service, with effect from the afternoon of the 1st October 1918, the date on which his six months' combined leave expired.

SANITARY.

The 21st April, 1919.

No. 235.—Major E. W. Cragg, M.D., I.M.S., is appointed to be Assistant Director of the Central Research Institute, Kasauli, with effect from the 17th March 1919.

H SHARP,
Off. Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 25th April 1919.

PART A.

PROMOTIONS.

INDIAN ARMY.

No. 846.—The following promotions are made, subject to His Majesty's approval:—*Majors to be Lieutenant-Colonels.*George Stanley Clarke, Commandant, 84th Sikh Pioneers. Dated 24th March 1919.
Herbert Henry Elliott, Military Farms Department. Dated 26th April 1919.*Captains to be Majors.*Edmund Denman Dallas Smith, 27th Punjabis. } Dated 9th January 1919.
Morice Challoner Lake, 109th Infantry. }
Brevet Major Nigel Maitland Wilson, D.S.O., 7th Gurkha Rifles. Dated 20th April
1919.*Lieutenants to be Captains.*Creemer Paul Clarke, 30th Punjabis. Dated 23rd December 1918.
Cyril Drummond Le Gros Clark, attached 34th Prince Albert Victor's Own Poona
Horse. Dated 20th April 1919.
Keith Osborne Carleton, attached 25th Punjabis. Dated 22nd April 1919.*Second Lieutenants to be Lieutenants.*Frederick Charles William Steed, attached 1st Brahmans. }
James Robert Paul Finlay, attached 15th Ludhiana Sikhs. }
John Stanton Churchill, attached 22nd Punjabia. } Dated 31st January 1919.
Jack Trevor Garrett, attached 15th Lancers (Cureton's
Multanis). }*Temporary Second Lieutenants to be temporary Lieutenants.*Thomas Townsend.
Philip Frederick Murray.
Alfred Norman Sawford.
Sidney Herbert Wooff. } Dated 29th March 1919.

INDIAN MEDICAL SERVICE.

No. 847.—The following promotions are made, subject to His Majesty's approval:—*Captains to be Majors.*Vivian Bartley Green-Armytage, M.D.
Arthur Norman Dickson, M.C., M.D.
Alexander Glover Coulis, M.B., F.R.C.S.E.
Alexander James Hutchison Russell, M.D.
Dewan Hakumat Rai, M.C., M.B.
William Hunter Riddell, M.C., M.B. } Dated 27th January 1919.*Temporary Lieutenants to be temporary Captains.*Har Sukh Rai, M.B. Dated 23rd January 1918.
Nawab-ud-din, M.B. Dated 27th March 1918.
Manual Joseph Saldanha, M.B., B.S. Dated 7th June 1918.
Yeshwant Vaman Modak. Dated 17th September 1918.
Ragavan Cheruvari Toyle. Dated 1st October 1918.
Abdul Kadir Muhammad Mahinddin. Dated 8th January 1919.
Alexander Noble, M.B. Dated 8th January 1919.
Joy Devananda Sinha, M.B. Dated 9th January 1919.
Dinesh Chandra Chakrabarti, F.R.S.C.E. Dated 12th January 1919.
Ravi Venkata Rao. Dated 18th January 1919.
Anna-wamy Muthukrishna. Dated 18th January 1919.
Sudashiva Chintamon Lele. Dated 19th January 1919.
Jagdish Chandra Gupta, M.B. Dated 26th January 1919.
Coimbatore Srinivas Rao Venkata Krishna Rao. Dated 26th January 1919.**No. 848.**—In Army Department Notification No. 2483, dated the 25th October 1918, promoting certain temporary Captains to be Captains, against the name of George Shanks, M.D., for "24th September 1917" read "22nd September 1917".

INDIA MISCELLANEOUS LIST.

No. 849.—Conductor Robert Travers Waugh is promoted to the grade of Assistant Commissary (supernumerary) with the honorary rank of Lieutenant, subject to His Majesty's approval, under the provisions of Army Instruction (India), No. 1112, dated 24th September 1918; with effect from the 27th September 1918.

INDIAN ARMY RESERVES.

No. 356.—The following promotions are made, subject to His Majesty's approval:—

Cavalry Branch.

Lieutenants to be Captains.

Hilary Gilbert Allum. Dated 25th July 1918.

Milbourne Edward Coombs. Dated 26th February 1919.

Leonard Seymour Lambert Daures. Dated 19th April 1919.

John Robert Lloyd Shee. Dated 23rd April 1919.

Second Lieutenants to be Lieutenants.

Christopher Charles Goulding. Dated 2nd April 1916.

Everard Digby. Dated 3rd January 1919.

Infantry Branch.

Lieutenants to be Captains.

George Wilson Smith. Dated 13th November 1918.

Chenevix John Hasler Samuels. Dated 15th December 1918.

Denis Riley. Dated 8th January 1919.

Robert Barron Wilson. Dated 18th January 1919.

Arthur George Woosnam. Dated 22nd January 1919.

Kenneth George McLeod Bramall. Dated 25th January 1919.

Howard Jackson.

Harry Cogbill Watson Bishop. } Dated 5th February 1919.

Aubrey Matthew Clark.

Herbert Browne. Dated 12th February 1919.

Arthur George Blake. Dated 16th April 1919.

John Robert Seal. Dated 22nd April 1919.

John Matthew Blackwood Stuart. }

Armell Richard Pollard. } Dated 23rd April 1919.

Charles Alfred Snow. }

Reginald Trevor Jenkin. Dated 25th April 1919.

Second Lieutenants to be Lieutenants.

Thomas Alexander Howison. Dated 12th August 1918.

Reginald James Fox. Dated 31st October 1918.

Victor Bayley, C.I.E. Dated 1st January 1919.

Archibald Meredith Johnstone. } Dated 5th January 1919.

Wilfred Kempay.

Norman Henry Martin Bowden.

William James Angus Morrow.

} Dated 7th January 1919.

Lawrence Arthur Murphy.

Ralph William Doran Aikin.

Henry Hazel Grover Howard.

Lloyd Dundas Whiffin.

Michael Hapsin Armstrong.

Hugo Victor Diacono.

Maurice Leslie Roblin.

Charles Arthur Fordyce Harvey.

Arthur Frederick Herbert Towell.

Ralph Edmund Athol-Liddell.

John Eric Tunstall.

Cyril George Reynolds.

David Francis Meredith.

John Wineborrow Hosgood.

Elwin Henry Edmonds Wilson.

Wallace Oswald Norton.

Arthur Byrom Corrie.

Herber Reid Aston.

Roland Arthur Kirkby.

Stanley Gordon Butler.

Charles Hugh Gawthorne.

Evan Ramsay MacIntosh Gordon.

Cecil Stevens Sullivan.

Arthur Charles Deterres.

William Storm.

Arthur John Lionel Corban-Lucas.

Colin Guy Bowden.

William James Kelly.

Richard Douglas Fuge.

Edward Dalton Haffenden.

John Leighton Ruthven.

John Marmaduke Conder.

} Dated 15th January 1919.

Harry Phibbs.
 Thomas Chirnside Forbes.
 Alexander Russell Smith.
 Charles Alfred Stanley Perry.
 Charles Rodney Wimhurst. Dated 19th January 1919.
 Charles Attwood Knyvett-Hough. Dated 21st January 1919.
 Andrew George Hume Sivewright.
 Noel Vandyke Ringrow.
 Vivian Horace Hooper.
 Stanley Fowler Guest.
 Thomas Valentine Lynn. Dated 28th January 1919.

No. 851.—Second Lieutenant Cecil Holroyd Gadsden, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the acting rank of Captain while holding the appointment of Company Commander of the 1st Madras Infantry (Indian Defence Force). Dated 11th June 1918.

INDIAN DEFENCE FORCE

Medical Corps.

No. 852.—The following promotion is made, subject to His Majesty's approval:—

Lieutenant to be Captain.

James Stuart Nicolson. Dated 1st September 1917.

INDIAN ARMY.

No. 853.—The following acting promotion is notified, subject to His Majesty's approval:—

81st Pioneers.

Lieutenant L. J. Roach, Indian Army Reserve of Officers, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 22nd February 1919.

APPOINTMENTS.

INDIAN ARMY.

No. 854.—In Army Department Notification No. 1834, dated the 16th August 1918, against the name of Second Lieutenant John Darley Tucker, for "16th May 1917" read "16th August 1916."

No. 855.—In Army Department Notification No. 126, dated the 17th January 1919, for "Second Lieutenant Gilbert, The Lawson Royal Scots (Lothian Regiment), attached 11th Rajputs. Dated 2nd December 1918, but to rank from the 25th October 1918" substitute "Second Lieutenant Gilbert Lawson, The Royal Scots (Lothian Regiment), attached 11th Rajputs. Dated 2nd December 1918, but to rank from the 25th October 1918."

INDIAN ARMY RESERVES.

No. 856.—The following officers are admitted to the Indian Army Reserve of Officers, subject to His Majesty's approval:—

Cavalry Branch.

To be Captain.

Cecil Hudleston Dent, General List, attached 20th Deccan Horse. Dated 21st January 1919, but to rank from the 12th August 1918.

Infantry Branch.

To be Captain.

Hubert Edward Eve, M.C., The London Regiment, attached 154th Indian Infantry. Dated 10th October 1918, but to rank from the 7th October 1918.

To be Lieutenants.

Chenevix John Hasler Samuels, The Royal Irish Rifles, attached 102nd King Edward's Own Grenadiers. Dated 30th September 1918, but to rank from the 15th December 1918.

Walter Truro Norris, The Duke of Wellington's (West Riding Regiment), attached The Supply and Transport Corps. Dated 26th March 1918, but to rank from the 30th July 1918.

Norman Edgar Cooper, The Queen's Own (Royal West Kent Regiment), attached 28th Punjabis. Dated 4th September 1918, but to rank from the 1st August 1918.

To be Second Lieutenants.

Thomas Alexander Howison, Royal Field Artillery (T.) Assistant Postal Censor, Bombay. Dated 12th February 1918, but to rank from the 12th August 1917.

Reginald James Fox, General List, attached 123rd Outram's Rifles. Dated 9th February 1918, but to rank from the 31st October 1917.

Harry Dyson Sales, General List, attached 51st Sikhs (Frontier Force). Dated 30th September 1918, but to rank from the 1st May 1918.

William Joseph Elliott, General List, attached 112th Infantry. Dated 11th September 1918, but to rank from the 15th June 1918.

Jack Cecil Vidgen-Jenks, General List, attached 105th Mahratta Light Infantry. Dated 30th September 1918, but to rank from the 26th June 1918.

No. 857.—In Army Department Notification No. 1254, dated the 14th June 1918, against the name of Andrew Duncan Rollo for "17th October 1915" read "22nd September 1915."

No. 858.—Army Department Notification No. 2372, dated the 11th October 1918, so far as it relates to Lieutenant Charles Edward Miller Judge, M.B.E., attached Supply and Transport Corps, is cancelled.

INDIAN DEFENCE FORCE.

16th Cawnpore Rifles.

No. 859.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval:—

To be Lieutenant-Colonel.

Thomas Smith, V.D. Dated 1st April 1917.

To be Major.

Justin Glynn Ryan, V.D.
William Cole.

} Dated 1st April 1917.

To be Captain.

Bertram West. Dated 1st April 1917.

Thomas Dugald Edelston. Dated 4th February 1919.

To be Lieutenant.

William Vernon.

Leonard Bertram Kennedy, V.D.

} Dated 1st April 1917.

To be Second Lieutenant.

James William Staines.

Ralph Hamilton-Smythe.

} Dated 1st April 1917.

To be Lieutenant-Supernumerary List.

Hugh Sim Espie. Dated 1st April 1917.

1-24th North-Western Railway Battalion.

No. 860.—The undermentioned gentleman is granted a temporary commission, subject to His Majesty's approval:—

To be Captain.

Alfred Crosbie. Dated 1st April 1917.

Medical Corps.

No. 861.—The undermentioned are granted temporary commissions, subject to His Majesty's approval:—

To be Lieutenant-Colonel.

Samuel Arthur Powell. Dated 1st April 1917.

To be Captain.

John Walker Tomb. Dated 1st April 1917.

To be Lieutenant.

James Stuart Nicolson. Dated 1st April 1917.

RESIGNATIONS.

INDIAN MEDICAL SERVICE.

No. 862.—Subject to His Majesty's approval, temporary Captain Angus MacInnes Ramsay, Indian Medical Service, is permitted to resign his commission, with effect from the 10th April 1919.

INDIAN ARMY RESERVES.

No. 863.—Lieutenant Humphrey Gilberd Willett is permitted to resign his commission in the Indian Army Reserve of Officers on account of ill-health, subject to His Majesty's approval, with effect from the 17th December 1918.

INDIAN DEFENCE FORCE.

20th Nilgiri Malabar Battalion.

No. 864.—Second Lieutenant Norman Lindsay Sheldon resigns his commission, subject to His Majesty's approval. Dated 14th January 1919.

1st (Calcutta Port Defence) Group Garrison Artillery.

No. 865.—In Army Department Notification No. 508, dated the 7th March 1919, for "William Cantley Bowrey" read "Ernest William Cantley Bowrey."

RETIREMENTS.

INDIAN ARMY.

No. 866.—Colonel Edward Hearle Cole, C.B., C.M.G., Indian Army, is permitted to retire from the service, subject to His Majesty's approval, with effect from the 19th December 1918.

No. 867.—Brevet Colonel Henry Lawrence Dingwall Fordyce, Indian Army, is permitted to retire from the service, subject to His Majesty's approval, with effect from the 16th February 1919.

REWARDS.

No. 868.—The Governor-General in Council is pleased to sanction under the provisions of paragraph 470, Army Regulations, India, Volume II, the special promotion of the undermentioned warrant officer, in recognition of his services in the field during the present war:—

ORDNANCE DEPARTMENT—SOUTHERN ARMY.

Conductor Harry Ford to be Assistant Commissary with the honorary rank of Lieutenant, subject to His Majesty's approval, with effect from the 26th March 1918.

PART B.

APPOINTMENTS.

COMMANDS AND STAFF.

No. 869.—In Army Department Notification No. 1146, dated the 29th September 1916, under the heading Special Appointments *delete* the name of Lieutenant-Colonel (temporary Brigadier-General) d'A. C. Brownlow, Indian Army.

APPOINTMENTS AND PROMOTIONS.

INDIAN ARMY

No. 870.—The undermentioned are granted honorary commissions in the rank stated against their names while employed as Supervisors of Tent Repair Units Nos. 13, 14, 15 and 16, organised by the firm of *Rai Bahadur Boota Singh and Sons*:—

Sardar Jaswant Singh to be honorary Subadar.

Babu Lachman Singh, Gurmukh Singh, Ragunath Sahai and Ram Krishna to be honorary Jemadars.

No. 871.—The following promotions are made:—

117th Mahrattas.

Jemadars Ganu Mhadeshwar, Marutirao Kadam and Shaikh Usman to be Subadars, Colour-Havildar Gani Beg and Havildars Pandbarao Surwe, Keshowrao Nikam, Abajirao Kadam and Shaikh Abdul Rahman to be Jemadars, with effect from the 23rd November 1915; to complete the establishment.

PROMOTIONS.

INDIAN MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 872.—Under the provisions of Army Regulations, India, Volume II, paragraph 470, 3rd class Assistant Surgeon Albert Charles Victor to be 2nd class Assistant Surgeon, with effect from the 4th September 1918.

SUB-ASSISTANT SURGEON BRANCH.

Bombay Establishment.

No. 873.—No. 422, 3rd class Sub-Assistant Surgeon Amrit Balwant Rajurkar, having completed five years' service in that class, to be 2nd class Sub-Assistant Surgeon, with effect from the 6th April 1919.

JUDICIAL.

No. 874.—Under paragraphs 52 and 53 of the Regulations under the Regimental Debts Act, 1893, notice is hereby given:—

First.—That information has been received by me of the death of the officer named and described in the subjoined table.

Secondly.—That there has been received by me, as the surplus of his property, the amount set opposite his name in the same table.

Thirdly.—That all claims by creditors against the property of the deceased are to be lodged with the official referred to in the column of remarks within two calendar months from the date of this notice.

Rank and name.	Corps or Department.	Place of death.	Date of death.	Testate or intestate.	Amount of surplus.	REMARKS.
Second Lieutenant R. M. Newman.	2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).	Abbottabad.	23rd November 1918.	Intestate ...	Rs. A. P. 146 2 0	Secretary to the Government of India, Army Department.

RESIGNATIONS.

VOLUNTEER CORPS.

Bengal-Nagpur Railway Rifle Corps.

No. 875.—Captain Alfred Rowley Hill, V.D., is permitted to resign his commission. Dated 31st March 1917.

RETIREMENTS.

MILITARY WORKS SERVICES AND PUBLIC WORKS DEPARTMENT, INDIA.

No. 876.—Conductor Frederick George Sheath, Foreman, Government Press, Allahabad, United Provinces, is transferred to the pension establishment, with effect from the 1st April 1919.

REWARDS.

No. 877.—His Excellency the Governor-General of India has been pleased to confer the Volunteer Officers' Decoration upon Major William Lamb, 1st Madras Guards, Indian Defence Force.

No. 878.—The following rewards have been granted to the undermentioned for acts of gallantry or devotion to duty in the field, while serving with the Egyptian Expeditionary Force:—

Awarded the Military Cross.

Risaldar Nur Ahmed Khan, I.O.M., 9th Hodson's Horse.

On the 19th September 1918, this officer was in charge of the advance troop and acted with great dash and gallantry. He made several personal reconnaissances and sent back clear information. When checked by fire from an orchard, he collected his troop and cleared the place, securing 2 guns, 1 machine gun, some transport, 3 officers, and about 40 other ranks.

Jemadar Jai Lall, 29th Lancers (Deccan Horse).

On the 23rd September 1918, he accompanied Kessaider Badlu Singh and helped to capture a position, from which 7 machine guns and about 200 Infantry were harassing the outflanking movement of the 29th Lancers. With conspicuous gallantry Jemadar Jai Lall charged right up to the machine guns under very heavy fire and assisted in their capture. During the charge he was badly wounded in the arm and leg.

Thakur Anop Singh, Bahadur, I.O.M., Captain in the Jodhpur Imperial Service Lancers.

On the 23rd September 1918, he led his squadron with the greatest dash and ability, when he successfully charged the enemy's position behind a Wadi, capturing 3 guns, 4 machine guns, and many of the enemy. He then led his squadron through the north portion of the town, capturing many more prisoners, and rejoining the regiment at the final objective. He showed throughout the utmost contempt for danger.

Kunwar Sagat Singh, Second Lieutenant in the Jodhpur Imperial Service Lancers.

On the 23rd September 1918, during an advance he twice went back under heavy fire to give orders to squadrons in the rear, afterwards rejoining the head of the regiment. Throughout the action he gave an example of complete disregard of danger and showed great coolness.

Subadar Muhammad Khan, 152nd Punjabis.

For conspicuous gallantry on the 19th September 1918, when he took command of a company, his company commander having become a casualty. He showed great coolness moving up and down the line under heavy fire encouraging the men after they had been checked in the first assault. He organised a second attack but was incapacitated at the outset by a grenade wound in the head. He set a fine example to his men.

Awarded the Indian Order of Merit (2nd class).

Jemadar Suleman Khan, 5th Cavalry, attached 34th Prince Albert Victor's Own Poonah Horse.

For great gallantry and initiative on the 20th September 1918, when in command of the vanguard troop. He led his troop charging the enemy five times, and captured 300 prisoners, 7 lorries, and 1 motor car. His utter disregard of danger greatly inspired his men and his action materially assisted the operations.

Risaldar Dost Muhammad, 9th Hodson's Horse.

On the 30th September 1918, he acted with great dash and gallantry, charging a column of retiring infantry and securing many prisoners. On another column being seen and an attack being attempted on them, he handled his troop with great skill and bravery. On being ordered to retire he withdrew his troop in an orderly manner under very heavy machine gun fire.

Jemadar Nawab Ali Khan, I.D.S.M., 9th Hodson's Horse.

On the 19th September 1918, about a troop of enemy cavalry were holding some trenches on a hill near our position. This Indian officer at once charged their position with his troop causing the enemy, who had kept up fire on him until the last moment, to surrender. He set a fine personal example and acted with great dash and gallantry.

No. 2924 Sowar Bhagwan Sahai, 14th Murray's Jat Lancers, attached 29th Lancers (Deccan Horse).

On the 23rd September 1918, he accompanied Ressaidar Badlu Singh and helped to capture a position from which 7 machine guns and about 200 Infantry were harassing the outflanking movement of the 29th Lancers. With conspicuous gallantry Sowar Bhagwan Sahai charged right up to the machine guns under very heavy fire and assisted in their capture.

No. 3078 Sowar Hukam Singh, 14th Murray's Jat Lancers, attached 29th Lancers (Deccan Horse).

On the morning of the 23rd September 1918, when his squadron was attacking an enemy position, the objective of his troop was two houses from the top of which heavy machine gun fire was being directed on the troop. This sowar and two other sowars without the slightest hesitation and with the greatest gallantry charged and got home, although the machine guns continued to fire until the troop had passed them. By their dash and gallantry these men helped to capture 7 machine guns and 500 Infantry.

No. 3160 Sowar Jitu Singh, 14th Murray's Jat Lancers, attached 29th Lancers (Deccan Horse).

On the morning of the 23rd September 1918, when his squadron was attacking an enemy position, the objective of his troop was two houses from the top of which heavy machine gun fire was being directed on the troop. This sowar and two other sowars without the slightest hesitation and with the greatest gallantry charged and got home, although the machine guns continued to fire until the troop had passed them. By their dash and gallantry these men helped to capture 7 machine guns and 500 Infantry.

Risaldar Khuda Baksh Khan, I.D.S.M., 19th King George's Own Lancers.

On the night of the 21st-22nd September 1918, after our counterattack he attempted, with only three men, to cut off the enemy retreat. He succeeded in turning a considerable number of the enemy and nearly succeeded in turning the whole party. His bold action with only three men resulted in the capture of a large number of prisoners and three machine guns. He set a fine example of courage and coolness to his men.

Ressaidar Dhuman Khan, 18th King George's Own Lancers.

On the night of the 21st-22nd September 1918, when the squadron was being heavily attacked by enemy Infantry, this Indian officer led the right flank of the counterattack in the face of heavy rifle and machine gun fire. With this own hands he captured an enemy machine gun which was in action directly against his unit. His courage and coolness throughout the action was an example to all his men.

Jemadar Munshi Singh, 18th King George's Own Lancers.

On the 23rd September 1918, this Indian officer was in charge of a special officer's patrol sent out from the vanguard. He charged 2 enemy machine guns which were in action and captured them intact together with some of the gunners. Later, he surprised, charged, and captured 2 machine guns and their crews. His prompt and brave action on those two occasions were of the greatest assistance in the operations.

No. 2702 Sowar Khan Muhammad Khan, 18th King George's Own Lancers.

On the 20th September 1918 about 100 of the enemy with 3 machine guns approached in motor lorries and commenced an attack on a village, garrisoned at the time by 3 Hotchkiss guns and 12 rifles. The enemy tried to work his machine guns round the left flank. This sowar asked permission to advance his Hotchkiss gun and crept forward 600 yards in advance

of the main position. From this position he maintained such an accurate fire, in spite of heavy machine gun fire, that the enemy abandoned the attack. He then concentrated his fire on the lorries, the last of which was disabled and captured. His bold action undoubtedly saved a critical situation as the garrison of the village was very small.

No. 804 Kot-Dasadar Mirza Aham Beg, 20th Deccan Horse.

For personal gallantry in an attack, when in spite of automatic rifle fire from motor cars and considerable rifle fire, he managed to get a footing in the station buildings with his troop thus enabling the station to be captured on the 20th September 1918.

No. 2259 Sowar Balwant Singh, 29th Lancers (Deccan Horse).

On the morning of 23rd September 1918, when his squadron was attacking an enemy position, the objective of his troop was two houses from the top of which heavy machine gun fire was being directed on the troop. This sowar and two other sowars without the slightest hesitation and with the greatest gallantry charged and got home, although the machine guns continued to fire until the troop had passed them. By their dash and gallantry these men helped to capture 7 machine guns and 500 Infantry.

Risaldar Muhammad Wazir Khan, 36th Jacob's Horse.

On the 23rd September 1918, when attacking the rearguard of the 8th Turkish Army Headquarters, this officer in command of his troops with 3 Hotchkiss rifles occupied a position from which he so harassed the enemy with fire that the enemy organised an attack on 8 lines against him. He resolutely held out till he saw the enemy in large numbers were enveloping him on both flanks. He then withdrew section by section. The skill and determination with which he handled his men was most marked and his coolness was a fine example to all ranks.

Jemadar Amar Singh, 36th Jacob's Horse.

On the 23rd September 1918, during an action with the enemy this officer was sent out with a troop to endeavour to get round the enemy's flank, the regiment being held up frontally. He located 6 machine guns which he promptly charged and captured with several prisoners, thus greatly lightening the task of the regiment and enabling it to push on.

Ressadar Dayal Singh, 38th King George's Own Central India Horse.

On the night of the 21st-22nd September 1918, the outpost line was attacked by an unknown number of the enemy. This officer was sent with his troops to reinforce the advance squadron, where the situation was obscure. On arrival at the Advanced Squadron Headquarters, he volunteered to make a mounted charge with his troops in order to clear up the situation. With great dash he made this charge, killing a number of the enemy and rounding up over 100 prisoners.

Ressadar Kartar Singh, 38th King George's Own Central India Horse.

On the 26th September 1918, the squadron was doing right flank guard to the Brigade. On approaching a certain position from the south west, it was seen to be very strongly occupied by the enemy and the squadron was fired on by rifles and machine guns from a village. This officer was leading the advanced troop of the squadron and under the covering fire of one Hotchkiss gun he attacked the village from the south, showing great skill and gallantry over exceptionally difficult ground, and succeeded in clearing the village, killing several of the enemy and capturing a machine gun.

Aman Singh, Bahadur, Captain in the Jodhpur Imperial Service Lancers.

On the 23rd September 1918, in an attack this officer commanded the leading squadron under heavy machine gun and rifle fire. When held up by an impassable Wadi in front, he led his squadron with great dash and gallantry, against the enemy's position on his left, which he was ordered to take capturing 2 machine guns, 2 camel guns killing over 30 of the enemy, and thus opening a way for the regiment through the defile. He re-organised his squadron and carried the first and second objectives. This officer showed great courage coolness and ability throughout the action.

No. 8 Havildar Muhammad Ramzan Khan, 152nd Punjabis.

For conspicuous gallantry on the 19th September 1918. After his platoon commander had been incapacitated, he took command of the platoon and although wounded led three separate attempts to enter the enemy trenches. He was killed in the third attempt. His great personal courage and devotion to duty were a fine example to all.

His widow, if any, is admitted to the pension of the order with effect from the date of his death.

No. 472 Sepoy Kartar Singh, 152nd Punjabis.

For conspicuous gallantry on the 19th September 1918. After the first attempt to take the enemy trenches had failed, and the men were falling back to their original position, he rushed forward under heavy fire from the second line, throwing bombs until his supply was exhausted and he himself killed. He displayed great courage, initiative and devotion to duty.

His widow, if any, is admitted to the pension of the order with effect from the date of his death.

Subadar Muhammad Alam, 153rd Rifles.

On the night of the 18th-19th September 1918, this officer was left in command of his company in very difficult circumstances, after his company commander had been wounded. On arrival of reinforcements his left flank was almost surrounded and he was holding off the enemy with the greatest coolness and energy. He rallied his men in the charge which followed on the enemy's main position, through bursting bombs and heavy rifle and machine gun fire. His personal gallantry, enthusiasm, and devotion to duty were invaluable, and the effect was immediately visible among his sepoys, many of whom were under fire for the first time.

No. 751 Lance-Naik Lalji Singh, 164th Indian Infantry.

For conspicuous gallantry in action during an attack on the 21st September 1918, when he was the first man to reach the objective. He led the attack most gallantly, under heavy machine gun and rifle fire, and though wounded remained at his post and assumed command of the men around him. His fearless example did much to encourage the young troops with him.

Risaldar Kessi Singh, I.D.S.M., Alwar Imperial Service Lancers, attached Jodhpur Imperial Service Lancers.

For conspicuous gallantry on the 23rd September 1918, during an attack. After the forcing of the entrance to a town, in which his troops took part, he was sent to capture guns firing from a higher position. After putting two field guns out of action he pursued large numbers of the enemy. Although only in command of a troop he captured 12 Turkish officers and 198 other ranks, besides the Turkish Military Headquarters, on which he left a guard.

No. 1029 Dafadar Jor Singh, Jodhpur Imperial Service Lancers.

For conspicuous gallantry in an attack on the 23rd September 1918. Previous to the attack he twice conducted patrols with great coolness under heavy fire from guns, machine guns and rifles, each time bringing back reliable information. He accurately spotted gun flashes, and reconnoitred the Wadi. During the attack he was the first to reach an enemy machine gun in action and killed one of the crew. Later on he rendered good service in capturing guns and prisoners in the upper part of the town.

Jemadar Mir Turab Ali, Mysore Imperial Service Lancers, attached 15th Cavalry Brigade Machine Gun Squadron.

For gallantry and initiative on the 23rd September 1918. He brought his machine gun subsection across the open under heavy fire, and galloped up stony ground to a position which the enemy was just evacuating. He, himself, was on ahead with his range-taker and killed a Turkish officer with his sword on the way to the position.

Awarded the Indian Distinguished Service Medal.

No. 2068 Sowar (Acting Lance-Dafadar) Nand Singh, 2nd Lancers (Gardner's Horse).

No. 2884 Sowar (Acting Lance-Dafadar) Ghafsoor Ali Khan, 6th King Edward's Own Cavalry.

No. 2702 Dafadar Matab Singh, 9th Hodson's Horse.

No. 3831 Sowar Mir Badsah, 9th Hodson's Horse.

No. 3253 Sowar Kabul Khan, 9th Hodson's Horse.

No. 2796 Sowar Gheba Khan, 18th King George's Own Lancers.

No. 3055 Sowar Hazara Singh, 18th King George's Own Lancers.

Ressaidar Bhan Singh, 19th Lancers (Fane's Horse).

Jemadar Abdul Jabar Khan, 19th Lancers (Fane's Horse).

Jemadar Abdul Majid, 19th Lancers (Fane's Horse).

No. 2983 Kot-Dafadar Jehan Dad Khan, 19th Lancers (Fane's Horse).

Risaldar Bachant Singh, 20th Deccan Horse.

No. 876 Dafadar Abdul Karim Khan, 20th Deccan Horse.

No. 1282 Sowar (Acting Lance-Dafadar) Subhan Khan, 20th Deccan Horse.

Ressaidar Ghulam Muhammad Khan (1), 27th Light Cavalry, attached 34th Prince Albert Victor's Own Pooncha Horse.

No. 2402 Sowar (Acting Lance-Dafadar) Noon Singh, 26th Light Cavalry, attached 2nd Lancers (Gardner's Horse).

No. 3311 Sowar Khan Singh, 29th Lancers (Deccan Horse).

No. 2927 Sowar Nika Singh, 29th Lancers (Deccan Horse).

No. 1069 Temporary Kot-Dafadar Raghbir Singh, 31st Duke of Connaught's Own Lancers, attached 20th Deccan Horse.

No. 1129 Sowar Chanan Singh, 31st Duke of Connaught's Own Lancers, attached 20th Deccan Horse.

No. 390 Sowar (Acting Lance-Dafadar) Sunder Singh, 31st Duke of Connaught's Own Lancers, attached 20th Deccan Horse.

No. 3176 Kot-Dafadar Jan Muhammad, 36th Jacob's Horse.

No. 8050 Dafadar Khanan Khan, 36th Jacob's Horse.

No. 2975 Dafadar Fateh Khan, 38th King George's Own Central India Horse.

No. 3161 Dafadar Muhammad Aslam Khan, 38th King George's Own Central India Horse.

No. 2828 Sowar Bishan Singh, 38th King George's Own Central India Horse.

No. 3050 Trumpeter Abdul Sattar Khan, 38th King George's Own Central India Horse.

Jemadar Iqbal Ali Beg, Hyderabad Imperial Service Lancers, attached 15th Imperial Service Cavalry Brigade Machine Gun Squadron.

Jemadar Bishen Singh, Jodhpur Imperial Service Lancers.

No. 1288 Dafadar Mohbat Singh, Jodhpur Imperial Service Lancers.

Risaldar Anand Rao Bhosley, Mysore Imperial Service Lancers.

Risaldar Muhammed Hussain Khan, Mysore Imperial Service Lancers.

Risaldar Krissie Urs, Mysore Imperial Service Lancers.

No. 1150 Lance-Dafadar Bowar Singh, Alwar Imperial Service Lancers.

No. 1143 Sowar Chain Singh, Alwar Imperial Service Lancers.

No. 907 Sowar Zor Singh, Bhavnagar Imperial Service Lancers, attached Mysore Imperial Service Lancers.

Jemadar Bahadur Singh, Jodhpur Imperial Service Lancers.

No. 1049 Dafadar Doong Singh, Jodhpur Imperial Service Lancers.

No. 1321 Lance-Dafadar Bherum Singh, Jodhpur Imperial Service Lancers.

No. 1630 Sowar Bagh Singh, Jodhpur Imperial Service Lancers.

No. 1427 Sowar Gupt Singh, Jodhpur Imperial Service Lancers.

No. 1550 Sowar Padam Singh, Jodhpur Imperial Service Lancers.

No. 1109 Sowar Bhoot Singh, Jodhpur Imperial Service Lancers.

No. 1538 Sowar Bhinv Singh, Jodhpur Imperial Service Lancers.

No. 1353 Sowar Amar Singh, Jodhpur Imperial Service Lancers.

No. 1151 Sowar Bishan Singh, Jodhpur Imperial Service Lancers.

No. 592 Sowar Sham Singh, Kashmir Imperial Service Lancers, attached Mysore Imperial Service Lancers.

No. 958 Dafadar Mir Ashraf Ali, Mysore Imperial Service Lancers.

No. 782 Lance Dafadar Annaje Rao, Mysore Imperial Service Lancers.

No. 758 Lance Dafadar Shankar Rao Naligay, Mysore Imperial Service Lancers.

No. 508 Lance Dafadar Abdul Rahaman, Mysore Imperial Service Lancers.

No. 911 Sowar Devoji Rao, Mysore Imperial Service Lancers.

No. 1185 Deva Rao Baber, Mysore Imperial Service Lancers.

No. 1118 Sowar Sheikh Daoud, Mysore Imperial Service Lancers.

No. 1093 Sowar Saiyed Mohiud Din, Mysore Imperial Service Lancers.

No. 1232 Sowar Mahdivra Magar, Mysore Imperial Service Lancers

Jemadar Kifayat Allah, 32nd Mountain Battery.

No. 2716 Colour-Havildar Khoug Bakhash, 17th Infantry (The Loyal Regiment).

No. 2853 Sepoy (Acting Naik) Niaz Muhammad, 17th Infantry (The Loyal Regiment).

No. 3524 Sepoy Dewan Ali Khan, 17th Infantry (The Loyal Regiment).

No. 551 Naik Dewa Singh, 152nd Punjabis.

Jemadar Mir Afzal Khan, 153rd Punjabis.

No. 7 Lance-Naik Junuma Khan, 153rd Punjabis.

No. 567 Sepoy Jagan Nath Dube, 153rd Punjabis.

Subadar Ali Muhammad Shah, 153rd Rifles.

No. 19 Havildar Amir Ali, 153rd Rifles.

No. 247 Sepoy Muhammad Zaman, 153rd Rifles.

No. 258 Sepoy Shah Muhammad, 153rd Rifles.

Subadar-Major Humak Singh, 154th Indian Infantry.

Jemadar-Adjutant Rugha Ram, 154th Indian Infantry.

No. 217 Havildar Muhammad Khan, 154th Indian Infantry.

No. 529 Lance-Naik Ganga Sahai, 154th Indian Infantry.

No. 512 Lance-Naik Ramji Lal, 154th Indian Infantry.

No. 802 Lance-Naik Narain Ram, 154th Indian Infantry.

No. 507 Havildar Dhanraj Gurung, 11th Gurkha Rifles.

No. 380 Lance-Naik Peme Chettri, 11th Gurkha Rifles.

No. 20 Lance-Naik Laohiman Kawas, 11th Gurkha Rifles.

No. 205 Sepoy Jai Singh, Burma Military Police, attached 152nd Punjabis.

No. 879.—The following rewards have been granted to the undermentioned for acts of gallantry or devotion to duty in the field, while serving with the Mesopotamia Expeditionary Force:—

Awarded the Military Cross.

Risaldar-Major Sundar Singh, 21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse).

For conspicuous gallantry and devotion to duty on the 6th May 1918. He was sent forward with a patrol to verify a report that the enemy were retiring. He came under heavy fire from the front and flank but, with great skill and coolness, manoeuvred his patrol into a hollow whence he made a close personal reconnaissance and rendered a report on the enemy's dispositions which proved invaluable.

Risaldar (acting Risaldar-Major) Kishan Singh, 22nd Sam Browne's Cavalry (Frontier Force).

For conspicuous gallantry and devotion to duty on the 29th April 1918. When his squadron was ordered to charge the enemy's position, he was the first man to reach the objective and by his courage and able leadership his troops captured 300 of the enemy and two field guns. He has at all times displayed coolness and determination and set a fine example to the regiment.

Subadar-Major Tulsiram Gharti, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

For conspicuous gallantry and devotion to duty on the 20th July 1918. During an attack by the enemy on a town, he led his men with exceptional ability and dash and by the rapidity of his advance inflicted heavy casualties on the enemy, taking a number of prisoners. Later, he displayed marked initiative and daring in the relief of a besieged garrison. His conduct throughout the operations was magnificent.

Awarded the Indian Order of Merit (2nd class).

No. 2840 Dafadar Mauji Ram, 14th Murray's Jat Lancers.

For conspicuous gallantry and devotion to duty on the 25th October 1918. He was commanding the advanced guard of his squadron which was trying to cut off a body of the enemy. He was the first with a few men to reach about 100 hostile infantry and displayed marked bravery and initiative in closing with them and causing their surrender. Subsequently on reaching the river, though under heavy fire from the opposite bank, he opened fire immediately on some of the enemy in a boat which was being ferried across and compelled them to surrender. He has always displayed marked coolness and dash when working independently.

Jemadar Chain Singh, 21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse).

For conspicuous gallantry and devotion to duty on the 29th April 1918. He was ordered into action against four enemy machine guns in order to assist the advance of the troops on his left. He took up a position from which he directed the fire of his Hotchkiss gun with great coolness and skill. When nine out of twelve of his men had become casualties, he sent his guns out of action in a most orderly fashion, losing nothing. He himself stayed until all his wounded had been taken back. His cool conduct inspired those around him with confidence.

Risaldar Sant Singh, 23rd Cavalry (Frontier Force).

For conspicuous gallantry and devotion to duty on the 27th October 1918. When his squadron commander was killed, he took command of the half squadron and Hotchkiss guns and handled them with marked skill and coolness under heavy fire until almost all the ammunition was expended. He then conducted a well-ordered and successful withdrawal. Later he called for volunteers and, accompanied by four men, went back for his squadron commander's body, which he eventually succeeded in bringing back with him in spite of the intensity of the enemy's fire. Throughout the action he behaved with consummate coolness and displayed power of command of a high order.

Ressidar Abdullah Khan, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Cavalry).

For conspicuous gallantry and devotion to duty on the 28th and 29th October 1918. In the defence of an exposed unentrenched position, repeatedly attacked by the enemy and under a continuous heavy fire, this Indian officer displayed energy, coolness and determination of the highest order. He was killed by a shell when fearlessly exposing himself in order to obtain better command of his men. His grand example will ever be remembered by those under his command.

His widow, if any, is admitted to the pension of the order with effect from the date of his death.

No. 1865 Kot-Dafadar Khan Bahadur, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Cavalry).

For conspicuous gallantry and devotion to duty on the 28th and 29th October 1918. During the defence of an exposed unentrenched position repeatedly attacked and under continuous heavy fire, he rendered the utmost assistance in rapidly conveying messages along an extended fire swept line, regardless of personal danger. He assisted the wounded with great bravery and coolness until he himself became a casualty. His conduct throughout was admirable.

No. 2451 Sowar (acting Lance-Dafadar) Shah Zada, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Cavalry).

For conspicuous gallantry and devotion to duty on the 28th and 29th October 1918. As No. 1 of the Hotchkiss gun team, he brought his gun into action under heavy enfilade fire, with marked coolness and ability. To obtain a good field of fire, the configuration of the ground necessitated taking up an exposed position. Here he handled his gun for 14 hours with great determination until killed whilst clearing a stoppage in his gun. His conduct throughout was magnificent.

His widow, if any, is admitted to the pension of the order with effect from the date of his death.

No. 3695 Havildar Kule Thapa, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

For conspicuous gallantry and devotion to duty on the 20th July 1918. He was in command of a small guard in a house which was surrounded by the enemy. Although heavily attacked and hard pressed for nine hours he beat off all attacks until relief arrived. He behaved throughout with the greatest coolness and resource, inspiring his men by his magnificent example. This non-commissioned officer has previously done good work in carrying out daring patrols and bringing back valuable information.

No. 3966 Lance-Naik Kuman Sing Gurung, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

For conspicuous gallantry and devotion to duty in action on the 20th July 1918. It was largely due to the skill and initiative with which this non-commissioned officer used his Lewis gun that his platoon was able to advance as rapidly as it did. On one occasion when heavy enfilade fire from a house was delaying the advance he left two men with a Lewis gun to give covering fire, and with the remainder of his section rushed the house killing a number of the enemy, including an officer and taking several prisoners.

No. 1214 1st Class Sub-Assistant Surgeon Rahim Bakhsh, Indian Medical Department.
For conspicuous gallantry and devotion to duty on the 27th October 1918. He attended the wounded, under heavy fire within 300 yards of the enemy's position, with a total disregard of danger. On seeing some wounded lying nearer to the enemy's line he at once volunteered to go out and bring them in, but was forbidden to do so. His conduct throughout the action was splendid.

Awarded the Indian Distinguished Service Medal.

No. 2681 Dafadar Ghulam Bakir Khan, 10th Duke of Cambridge's Own Lancers (Hodson's Horse).

No. 588 Lance-Dafadar Channan Singh, 12th Cavalry.

No. 618 Lance-Dafadar Santa Singh, 12th Cavalry.

No. 854 Sowar (Acting Lance-Dafadar) Jaggat Singh, 12th Cavalry.

No. 893 Dafadar Ralla Singh, 13th Duke of Connaught's Lancers (Watson's Horse).

No. 2210 Dafadar Indar Singh, 13th Duke of Connaught's Lancers (Watson's Horse).

No. 2112 Lance Dafadar Gul Muhammad, 13th Duke of Connaught's Lancers (Watson's Horse).

No. 2309 Sowar (Acting Lance-Dafadar) Atta Muhammad, 13th Duke of Connaught's Lancers (Watson's Horse).

Jemadar Sohan Singh, 14th Murray's Jat Lancers.

No. 8728 Lance-Dafadar Jug Ram, 14th Murray's Jat Lancers.

No. 4069 Sowar Kishen Singh, 21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse), attached Machine Gun Corps (Cavalry).

Ressadar Harnam Singh, 22nd Sam Browne's Cavalry (Frontier Force).

Ressadar Kasim Raza, 22nd Sam Browne's Cavalry (Frontier Force).

Jemadar Fateh Muhammad, 22nd Sam Browne's Cavalry (Frontier Force), attached Machine Gun Corps (Cavalry).

No. 1208 Kot-Dafadar Bhagat Singh, 23rd Cavalry (Frontier Force).

No. 1357 Kot-Dafadar Daud Khan, 23rd Cavalry (Frontier Force).

No. 1483 Lance-Dafadar Harditt Singh, 23rd Cavalry (Frontier Force).

No. 3085 Dafadar Alam Sher, 25th Cavalry (Frontier Force), attached 23rd Cavalry (Frontier Force).

No. 4107 Sowar Ghulam Muhammad, 26th Cavalry (Frontier Force), attached 23rd Cavalry (Frontier Force).

Risaldar Zardad Khan, Queen Victoria's Own Corps of Guides (Frontier Force) Lumsden's (Cavalry).

No. 2211 Lance-Dafadar Sharif Khan, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Cavalry).

No. 18415 Havildar Munga Khan, "W" Battery, Royal Horse Artillery.

No. 5184 Havildar Tunda Khan, "W" Battery, Royal Horse Artillery.

No. 59 Lance-Naik Dhamil Singh, 98th Dogras attached Signal Service.

No. 551 Naik Ahmed Khan, 26th Jacob's Mountain Battery.

Subadar Allah Ditta, 89th Punjabis.

No. 1598 Lance-Naik Khuda Bakhsh, 89th Punjabis.

No. 3989 Havildar Tilakchand Gurung, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

Jemadar Nandbir Thapa, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

No. 18384 Lance-Naik Balbir Rai, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

No. 199 Lance-Naik Kalu Gharti, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

No. 1284 Rifleman Singbir Thapa, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

No. 455 Rifleman Kehar Singh Rana, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

No. 4583 Rifleman Jagea Chettri, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

No. 880.—The Governor-General in Council is pleased to sanction the grant of the following rewards for meritorious service or devotion to duty while serving with the Bushire Force:—

Admission to the 2nd class of the Order of British India with the title of "Bahadur."

Sabadar-Major Gangaparshad Sukul, 3rd Brahmans.

This appointment is supernumerary to the authorised establishment.

Awarded the Indian Meritorious Service Medal (without annuity).

No. 94 Quartermaster-Havildar Ali Bahadur, Indian Mountain Artillery.

No. 965 1st class Sub-Assistant Surgeon Muhammad Hussain, Indian Medical Department.

No. 881.—The Governor-General in Council is pleased to grant the following rewards for acts of gallantry while serving with the Marri Field Force:—

Awarded the Indian Order of Merit (2nd class).

No. 768 Dafadar Lal Singh, 3rd Skinner's Horse.

This non-commissioned officer showed the greatest gallantry and power of command in action on the night of February 19th-20th, 1918. He exposed himself continually to fire, directing fire, and rallying his men, till severely wounded. When the non-commissioned officer who had charge of the key of the magazine had been cut down, and the key lost, he at once volunteered to go down and force open the magazine, ammunition being needed. When wounded he was placed under the little cover available, but a second bullet inside the post struck him in the brain and killed him.

His widow, if any, is admitted to the pension of the order with effect from the date of his death.

No. 1834 Lance-Dafadar Khem Singh, 3rd Skinner's Horse.

When his post was attacked from the rear he at once rushed to the head of the ladder and resolutely defended it from a mob of Marris, shooting down several, and holding the ladder unaided until the attack was beaten off.

No. 882.—With reference to Army Department Notification No. 168, dated the 17th January 1919, the following are the particulars of the acts of gallantry for which the 2nd class Indian Order of Merit was awarded to the Indian officers named:—

Subadar Hari Singh, 124th Duke of Connaught's Own Baluchistan Infantry.

For good leadership and gallantry on the 14th June 1918, in the defence of a post of which he was in command. He conducted a most skilful defence against persistent and determined night attacks by a well armed enemy who greatly outnumbered the defenders. After four hours fighting the enemy were finally beaten off by rifle fire and bombs, losing many of their best fighting men.

Risaldar Gulzar Singh, I.D.S.M., Burma Mounted Rifles.

For gallantry on the 25th May 1918, when he extricated his squadron from a very difficult situation in excellent order, and having done so, returned himself to the open to help to bring in the body of an officer, and wounded men, under heavy fire. He was conspicuous for his skilful leadership in every action in which engaged.

No. 883.—The following are the correct descriptions of Indian ranks who were awarded the Meritorious Service Medal without annuity in Army Department Notification No. 10, dated the 1st January 1918:—

No. 1807 3rd Grade Veterinary Assistant Muhammal Ibrahim, Supply and Transport Corps.

No. 1038 2nd Grade Veterinary Assistant Kalab Hussain, Supply and Transport Corps.

No. 523 3rd Grade Veterinary Assistant Mahabub Elahi, Supply and Transport Corps.

No. 31807 Reserve Veterinary Assistant Muzaffar Hussain, Supply and Transport Corps.

No. 1273 2nd Grade Veterinary Assistant Barkat Ali Kalander Bux, Supply and Transport Corps.

No. 884.—The following amendment is made to Army Department Notification No. 894, dated the 8th June 1917:—

Under Indian Distinguished Service Medal for "2870 Lance-Naik Sungar Singh, Sikhs" and "2730 Lance-Naik Sunder Singh, Sikhs."

LONDON GAZETTE.

No. 885.—The following extracts are published for general information:—

London Gazette, dated the 22nd November 1918, page 13737.

CENTRAL CHANCERY OF THE ORDERS OF KNIGHTHOOD.

*St. James's Palace, S.W.,
22nd November, 1918.*

The KING has been graciously pleased to make the following Appointment to the Most Exalted Order of the Star of India in recognition of meritorious service rendered in connection with the War. To be dated 6th November, 1918:—

To be an Additional Companion of the said Most Exalted Order:—

Major-General Lionel Charles Dunsterville, C.B.

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London Gazette, dated the 21st February 1919, pages 2616, 2617, 2618, 2623 and 2627.

Air Ministry,
21st February, 1919.

ROYAL AIR FORCE.

* * * * * * * * * * * *
 The undermentioned relinquish their comms. on ceasing to be employed :—
 * * * * * * * * * * * *
 2nd Lt. F. W. C. Elles (T-2nd Lt., Indian Army). 8th Feb. 1919.
 * * * * * * * * * * * *

India Office,
21st February, 1919.

* * * * * * * * * * * *
 The KING has approved the retirement of the following officers of the I. A. and I. A. Departments :—

I. A.

Licut.-Col. F. C. Maisey. 18th Dec. 1918.
 * * * * * * * * * * * *

Supplement, dated the 22nd February 1919, to the London Gazette of the 21st February 1919, pages 2673, 2676, 2678 and 2680.

War Office,
22nd February, 1919.

* * * * * * * * * * * *
 MEMORANDUM.
 * * * * * * * * * * * *
 Lt.-Col. E. B. C. Boddam, 5th Gurkha Rif., Ind. Army, to be temp. Brig.-Gen. whilst in charge of Administration of a Divisional Area in India. 30th Nov. 1918.
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REGULAR FORCES.

* * * * * * * * * * * *
 MACHINE GUN CORPS (CAVALRY).
 Capt. D. C. Braenfoot (Ind. Army) ceases to be empld. with the Corps. 4 Sept. 1918.
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Second Supplement, dated the 22nd February 1919, to the London Gazette of the 21st February 1919, pages 2689, 2690, 2691, 2692, 2693, 2694, 2695, 2696, 2697, 2698, 2700, 2701 and 2702.

War Office,
22nd February, 1919.

His Majesty the KING has been graciously pleased to approve of the award of the Meritorious Service Medal to the undermentioned Warrant Officers, Non-Commissioned Officers and Men in recognition of valuable services rendered in connection with the war :—

* * * * * * * * * * * *
 DRAGOON GUARDS.
 * * * * * * * * * * * *
 D.19458 Q.-M.-Sjt. Mackey, A., 1st D. Gds. (Aldershot). * * * * * (INDIA).
 * * * * * * * * * * * *

LANCERS.

* * * * * * * * * * * *
 L-842 L.-Sjt. (A.-Sjt.) Collins, F. C., 21st Lers. (Lewes). * * * * * (INDIA).
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ROYAL HORSE ARTILLERY.

* * * * * * * * * * * *
 32561 Farr.-Q.-M.-Sjt. Cheverton, W. A., Ammu. Col. (Risalpur). * * * * * (INDIA).
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ROYAL FIELD ARTILLERY.

* * * * * * * * * * * *
 7916 S. M. Legg, L. C., 227th Bde. (Ambala). * * * * * (INDIA).
 * * * * * * * * * * * *
 23657 S. M. Vincent, H., 7th Bda. (Rawal Pindi). * * * * * (INDIA).
 * * * * * * * * * * * *

26320 By. S. M. Chapple, W. J., 70th Bty. ([E] Swansea). * * (INDIA).
 3580 Sjt. Vernon, R. G., 84th Bde. (Jubbulpore). * * (INDIA).
 61500 Bmdr. Sprunt, W. (Salisbury). * * (INDIA).

ROYAL GARRISON ARTILLERY.

* * * * * * * *
 20926 By-S. M. Carpenter, W. A. (Cardiff). (INDIA).
 * * * * * * * *
 23431 Coy.-S. M. Templeton, W. J., 79th Coy. (Corrigan). (INDIA).
 * * * * * * * *
 97140 2nd Cl. Mat. Gnr. Wilson, A ([E] London). (INDIA).
 * * * * * * * *

ROYAL ENGINEERS.

* * * * * 5519 Q.-M.-Sjt. Rice, W. (E. Chatham). " " " (INDIA).

ROYAL WEST SURREY REGIMENT

* * * * * 200408 Sit. Porter, R. A. J., 4th Bn. (Oxted) (INDIA)

LAWRENCE BROWNSTEIN

Sgt S. M. Mitchell G. 2nd Bn (Preston) (INDIA)

10820 Sjt. Beasley, S. C., 2nd Bn. (Southwark). (INDIA).

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SOMERSETSHIRE LIGHT INFANTRY.
* * * * *
8515 Sit. Oliver, J., 2nd Bn. (Heathfield). (INDIA).

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YORKSHIRE REGIMENT.

* 1915 Pte. (A-Sgt.) Sugden, E. N., 1st (G) Bn. (Bradford) (INDIA).

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ROYAL SUSSEX REGIMENT.

L-8928 Sjt. (A.-S.M.) Gray, A., 1st Bn. (Shoreham). * * * * * (INDIA).
265112 Cpl. Buschell, E. H., 6th Bn. (Brighton). * * * * * (INDIA).

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* * * SOUTH LANCASHIRE REGIMENT. * * *

ESSEX REGIMENT.

ROYAL WEST KENT REGIMENT.
* * * * * * * * *
263018 Sjt. Bushell, W. L., 1st Bn. (Ramsgate). (INDIA).

WILSHIRE REGIMENT.

* * * * * * * * * * *
 200074 Q. M. Sjt. Smith, G. W. M., 4th Bn. (Hendon). * * * * * (INDIA).
 * * * * * * * * * * *
 201290 Pte. (L.-C.) Joy, J. C. M., 4th Bn. (Mutley). * * * * * (INDIA).
 * * * * * * * * * * *

GORDON HIGHLANDERS.

12626 S. M. M. McMillan, D. M., 1st (G) Bn. (Newburgh). * * * * * (INDIA).
 * * * * * * * * * * *

ROYAL ARMY MEDICAL CORPS.

30588 S. M. Arundel, W. F. (Glasgow). * * * * * (INDIA).
 * * * * * * * * * * *
 19253 Q. M. Sjt. (A.-S.M.) Wilson, C. (Overton). * * * * * (INDIA).
 * * * * * * * * * * *
 A-1021 Armr. S.-Sjt. Mousley, W. J. (Rangoon). * * * * * (INDIA).
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INDIAN ARMY.

Condr. Ashfield, E., Ind. Ord. Dept.	Sub-Condr. Weeks, A. H., Ind. Misc. List.
Condr. Belobam, A. F., S. and T. Corps.	Sub-Condr. Weston, W., Ind. Misc. List.
Condr. Chandler, F., Ind. Misc. List.	Q.M. Sjt. Bailey, G. H., Ind. Unattd. List.
Sub-Condr. Draper, F. H., Ind. Misc. List.	Garr. Q. M. Sjt. Hirst, T. H., Ind. Unattd.
Sub-Condr. Gilling, H. T., Ind. Misc. List.	List.
Sub-Condr. Haywood, W. G., Mil. Wks. Services.	Q.M. Sjt. Richard, G. T., Corps of M.S. Clks.
Condr. Hill, H. M., Ind. Ord. Dept.	S.-Sjt. Austin, F. W., Ind. Misc. List.
Condr. Holdaway, F., S. and T. Corps.	S.-Sjt. Ball, W. J., Ind. Misc. List.
Sub-Condr. Hubert, J., Ind. Misc. List.	S.-Sjt. Bloodworth, A. J., Ind. Misc. List.
Condr. Kent, W., Ind. Ord. Dept.	Sjt. Campbell, A. C., Corps of M. S. Clks.
Sub-Condr. Letts, F. C., S. and T. Corps.	S.-Sjt. Conlon, T. S. and T. Corps.
Sub-Condr. Lock, J., Mil. Wks. Services.	S.-Sjt. Dwyer, E. W., Ind. Ord. Dep.
Condr. Mackenzie, T. Mil. Wks. Services.	Sjt. Hay, A. J., Corps of M. S. Clks.
Sub-Condr. McCarthy, W. T., Ind. Misc. List.	Sjt. Henly, H. L., Corps of M. S. Clks.
Condr. Naughton, T. H., Mil. Wks. Services.	Sjt. Hill, J. T. J., Corps of M. S. Clks.
Sub-Condr. Pye, J., S. and T. Corps.	S.-Sjt. Leach, W. E., Ind. Misc. List.
Sub-Condr. Rice, T., Ind. Ord. Dept.	S.-Sjt. Pitt, A. H., Ind. Misc. List.
Sub-Condr. Sanders, A. Ind. Ord. Dept.	S.-Sjt. Poole, F. A. L., Mil. Wks. Services.
Sub-Condr. Shevlin, W., Mil. Wks. Services.	Sjt. Pye, C. A., Corps of M. S. Clks.
Condr. Smith, J. N., Mil. Wks. Services.	S.-Sjt. Richard, G. A., Ind. Misc. List.
Condr. Smith, W. M., Ind. Ord. Dept.	Sjt. Stewart, S. H., Corps of M. S. Clks.
Sub-Condr. Smyth, R., Ind. Misc. List.	S.-Sjt. Taylor, J. R. K., S. and T. Corps.
Sub-Condr. Spires, J., Ind. Misc. List.	Sjt. Webb, E. J., Corps of M. S. Clks.
Condr. Terry, W., S. and T. Corps.	Sjt. Winterburn, F., Corps of M. S. Clks.
Sub-Condr. Trehella, M., Ind. Misc. List.	S.-Sjt. Wratten, A. F., Ind. Misc. List.
Sub-Condr. Tytler, S., Mil. Wks. Services.	3rd Class Asst. Surg. Pope, W. V., Ind. Med. Dept.

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Third Supplement, dated the 24th February 1919, to the London Gazette of the 21st February 1919, pages 2705, 2708, 2709 and 2712.

War Office,
24th February, 1919.

MEMORANDA.

* * * * * * * * * * *
 The undermentioned Lts. to be actg. Capts. whilst empd. with Rly. Operating Div. :—

* * * * * * * * * * *
 C. G. Graham, Ind. Army Res. of Off., 4th Nov. 1918.

* * * * * * * * * * *
 The undermentioned temp. 2nd Lts. to be tem. Lts. :—

* * * * * * * * * * *
 A. Milner, for duty I. W. T. 80th Jan. 1919.

REGULAR FORCES.

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INFANTRY—*Labour Corps.*

* * * * * * * * *
 The undermentioned temp. 2nd Lts. to be tem. Lts. :—

* * * * * * * * *
 W. E. Wakefield (Ind. Lab.) 28th Jan. 1919.

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Fourth Supplement, dated the 25th February 1919, to the London Gazette of the 21st February 1919, pages 2719 and 2721.

War Office,
25th February, 1919.

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MEMORANDA.

Lt. Gen. Sir. F. J. Aylmer, V.C., K.C.B., retires on an Ind. Pension. 8th Jan. 1919.
 Col. R. T. J. Ridgway, C.B., Ind. Army, to be tem. Brig.-Gen. whilst a Brig. Comr. in India. 1st Feb. 1919.

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London Gazette, dated the 25th February 1919, pages 2744, 2747 and 2748.

India Office,
25th February, 1919.

The KING has approved the promotion of the following officers of the Indian Army Indian Medical Service, Indian Army Departments, Indian Army Reserve of Officers, and the Indian Defence Force :—

* * * * * * * * *

I.A.R.O.*Lieuts. to be Capts.*

* * * * * * * * *
 (Temp. Lieut.-Col.) J. E. Scott, 22nd Sept. 1918.

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NOTE.—The names of Philip Robert Tatham and Howard Ross Lewis are as now stated, and not as shown in the notification in the London Gazette, dated 5th Nov. 1918 regarding their admission to the Unattached List for the Indian Army.

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The KING has approved the retirement of the undermentioned officers of the I. A. :—

Lieut.-Col. A. H. Battey. 26th Jan. 1919.

* * * * * * * * *

Supplement, dated the 26th February 1919, to the London Gazette of the 25th February 1919, pages 2807, 2808, 2810, 2811 and 2813.

War Office,
26th February, 1919.

REGULAR FORCES.**COMMANDS AND STAFF.**

* * * * * * * * *

ATTD. TO HD. QRS. UNITS.

* * * * * * * * *

The undermentioned appts. are made :—

Brig. Maj.—Capt. H. H. Douglas-Withers, M.C., S. Lan. R., from a Staff Capt., vice Maj. H. L. Scott, D.S.O., M.C., 1st Gurkha Rif., Ind. Army. 26th Jan. 1919. (Substituted for the notification in the Gazette of 5th June, 1919.)

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The undermentioned temp. appts. are made :—

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Special Appointments.

Ct. GG.—Col. W. W. Chitty, Ind. Army, 5th Feb. 1919.

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INFANTRY.

* * * * * * * * *

E. Lan. R.

Maj. S. A. Pearce, D.S.O., (ret. pay, Ind. Army), ceases to belong to the Regt. on account of ill-health, caused by wounds, 27th Feb. 1919, and is granted the rank of Lt.-Col.

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INFANTRY.*Labour Corps.*

* * * * * * * * *
 Temp. 2nd Lt. A. Watson (Ind. Lab.) resigns his commission on ceasing to be empld. with the Corps, 27th Feb. 1919, and retains the rank of 2nd Lt.
 * * * * * * * *

Second Supplement, dated the 27th February 1919, to the London Gazette of the 25th February 1919, pages 2821, 2825, 2827, 2829 and 2830.

War Office,
27th February, 1919.

MEMORANDA.

* * * * * * * * *
 Lt. J. Bright, 3rd Dorset R., Spec. Res., is apptd. for service with the Ind. Army (on prob.) 23rd Jan. 1919, with seniority from 26th May 1917.
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REGULAR FORCES.**INFANTRY.***Labour Corps.*

* * * * * * * * *
 F. Littlewood (Ind. Lab.) 1st Feb. 1919.
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Third Supplement, dated the 28th February 1919, to the London Gazette of the 25th February 1919, pages 2837, 2838, 2842, 2843, 2844, 2845, 2847 and 2848.

War Office,
28th February, 1919.

REGULAR FORCES.**COMMANDS AND STAFF.****SPECIAL APPOINTMENTS.**

C. C.—Maj. G. N. S. Keene, 30th Punjabis, Ind. Army, relinquishes his appt. as 2nd in comd., Officer Cadet Bn. 1st Feb. 1919.
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CAVALRY.

* * * * * * * * *
Res. Regts. of Cav.
 * * * * * * * * *

Rmt. Serv.
 * * * * * * * * *

Dep. Commy. and Hon. Capt. C. Goater, ret., Ind. Army Dept., to be an Adjt., and to be temp. Capt., Gen. List, whilst so empld., vice Capt. P. G. R. Benson, W. Som. Yeo., T. F. 25th Jan. 1919.
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MEMORANDA.

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The undermentioned temp. 2nd Lts. to be temp. Lts. —

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J. Maxwell, for duty with I. W. T. 25th Dec. 1918.
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REGULAR FORCES.**COMMANDS AND STAFF.**

The undermentioned appts. are made:—

PERSONAL STAFF.

A. D. C.—

* * * * * * * * *

Lt. A. K. Smith, Ind. Army Res. of Off. 5th Oct. 1918.

GENERAL STAFF.

G. S. Os., 1st Grade.—Bt. Lt.-Col. C. Kirkpatrick, Corps of Guides, Ind. Army, from the 2nd Grade. 20th Oct. 1918.

2nd Grade.—Bt. Maj. C. T. M. Smith, 87th Punjabis, Ind. Army, from a Brig. Maj. 23rd Aug. 1918.

20th Oct. 1918.

Capt. R. F. Francis, M. C., 47th Sikhs, Ind. Army, from and S. S. O. (Cl. BB), and to be temp. Maj. whilst so empld., vice Maj. E. F. Le Breton, R. E.

Maj. L. V. Bond, R.E., vice Bt. Lt.-Col. C. Kirkpatrick, Corps of Guides, Ind. Army:

Maj. C. J. E. Auchinleck, D.S.O., 62nd Punjabis, Ind. Army. 3rd Nov. 1918.

Maj. P. S. Stoney, 26th Punjabis, Ind. Army, relinquishes his appt. 4th Oct. 1918.

A. G.'s AND Q. M. G.'s STAFF.

A. A. & Q. M. Gs.—

Maj. R. D. Majoribanks, 1-107th Pnrs., Ind. Army, and to be temp. Lt.-Col. whilst so empld. 17th Sept. 1918.

Lt.-Col. G. A. Becher, D.S.O., 8th Cav., Ind. Army, from a Section Comdr. (Cl. X). 8th Oct. 1918.

D. A. A. Gs.— From Staff Capt., and to be temp. Maj. whilst so empld.:—

Lt. (temp. Capt.) R. D. Willis, Ind. Army Res. of Off., vice Capt. D. O. W. Lamb, 10th Lrs., Ind. Army, who relinquishes the temp. rank of Maj. 15th Nov. 1918.

D. A. A. & Q. M. Gs.—

Capt. (temp. Maj.) M. Dockrell, 116th Mahrattas, Ind. Army, from a G. S. O., 2nd Grade, and to retain his temp. rank whilst so empld., vice Maj. J. C. Lock, 3rd Gurkha Rif., Ind. Army. 27th Oct. 1918.

D. A. Q. M. Gs.— Lt. (temp. Capt.) C. W. Chapman, D.C.M., Ind. Army Res. of Off., from a Staff Capt., and to be temp. Maj. whilst so empld. 1st Nov. 1918.

SPECIAL APPOINTMENTS.

C. GG.— Lt. L. G. Matthews, 9th Delhi Inf., Ind. Army, and to be temp. Capt. whilst so empld. 6th Nov. 1918.

Special Service Officers (Cl. BB).— Bt. Maj. R. C. Duncan, 5th Gurkha Rif., Ind. Army, from a Brig. Maj., vice Capt. R. F. Francis, M.C., 47th Sikhs, Ind. Army. 20th Oct. 1918.

Capt. W. J. Bovill, 43rd Erinpura R., Ind. Army, relinquishes his appt. 6th Nov. 1918.

ATTD. TO HQ.—QZ. UNITS.

Comdr.— Col. (temp. Brig.-Gen.) (now Maj.-Gen.) L. C. Dunsterville, C.B., Ind. Army, and to be temp. Maj.-Gen., whilst so empld. from 1st Jan. to 1st Oct. 1918. (Substituted for the notification in the Gazette of 18th Jan. 1919.)

Brig. Maj.— Capt. C. E. G. B. Goad, M.C., 128th Pnrs., Ind. Army, from a Staff Capt., vice Maj. C. J. E. Auchinleck, D.S.O., 62nd Punjabis, Ind. Army. 1st Nov. 1918.

Staff Capt.— Lt. H. T. W. Bousfield, Ind. Army Res. of Off., and to be temp. Capt. whilst so empld. 19th Sept. 1918.

Temp. Lt. A. H. Burdekin, Serv. Bn., R. Lane R., and to be temp. Capt. whilst so empld., vice Lt. (temp. Maj.) C. W. Chapman, D.C.M., Ind. Army Res. of Off. 1st Nov. 1918.

Capt. R. A. Savory, M.C., 14th Sikhs, Ind. Army, vice Lt. J. R. A. Henry, 10th Jats, Ind. Army, who relinquishes the temp. rank of Capt. 11th Nov. 1918.

Commdts.—

(Cl. X).— Lt.-Col. R. J. Ricketts, 10th Lrs., Ind. Army, and to be temp. Col. whilst so empld. 14th Aug. 1918.

(Cl. FF) and to be temp. Capt. whilst so empld.—Lt. A. F. Wemyss, M.C., 62nd Punjabis, Ind. Army, from 4th to 13th Sept. 1918.

Temp. Lt. J. Steed, Serv. Bn., Norf. R., vice Lt. A. F. Wemyss, M.C., 62nd Punjabis, Ind. Army, from 14th to 30th Sept. 1918.

Lt. A. F. Wemyss, M.C., 62nd Punjabis, Ind. Army, vice temp. Lt. J. Steed, Serv. Bn., Norf. R., who relinquishes the temp. rank of Capt. 1st Oct. 1918.

Dep. Asst. Prov. Marshals (Cl. FF).—

Lt. (temp. Capt.) E. H. Aikman, Ind. Army Res. of Off., from an A.P.M., and to retain his temp. rank whilst so empld. 20th Sept. 1918.

HD.—QBS. OF ADMIN. SERVS. AND DEPT'S.

Rly. Traffic Officers (Cl. GG).— Lt. F. M. Daley, Ind. Army Res. of Off. 17th July 1918.

Lt. J. H. Thorniley, Ind. Army Res. of Off., relinquishes his appt. 18th Oct. 1918.

Asst. Dir. of I. W. T. (Cl. X).— Temp. Maj. H. M. K. Moillet, R.E., from a D. A. D. of I. W. T. (Cl. BB), and to be temp. Lt.-Col. whilst so empld. 7th Nov. 1918.

Dep. Asst. Dir. of I. W. T. (Cl. BB)—8th Nov. 1918.

And to be temp. Majs. whilst so empld. :—

Temp. Capt. W. Marshall, Genl. List.

Temp. Capt. W. J. James, Genl. List.

Temp. Capt. N. P. Hocking, Genl. List. 26th Oct. 1918.

8th Nov. 1918.

Temp. Capt. (actg. Maj.) T. A. Choate, R.E.

Temp. Capt. W. V. Butcher, R.E.

* * * * *

Asst. Dir. of Local Resources (Cl. X).—And to be temp. Lt.-Cols. whilst so empld. :—

Bt. Maj. C. de L. Christopher, S. & T. Corps, Ind. Army, from D.A.D. of L.R. (Cl. BB),
vice temp. Maj. (temp. Col.) J. L. O'Connor, D.S.O., A.S.C., 27th Sept. 1918.

2nd Lieut. (temp. Capt.) F. B. Bradley-Birt, Ind. Army Res. of Off., from a D.A.D. of
L.R. 25th Oct. 1918.

Dep. Asst. Dir. of Local Resources (Cl. BB).—From Local Purchasing Officers, 1st
Grade, and to be temp. Majs. whilst so empld. :—

Lt. (temp. Capt.) P. F. McRoberts, Ind. Army Res. of Off. 27th Sept. 1918.

Lt. (temp. Capt.) A. G. Whitmore, Ind. Army Res. of Off., vice Bt. Maj. (temp. Lt.-
Col.) C. de L. Christopher, S. & T. Corps, Ind. Army. 27th Sept. 1918.

MEMORANDA.

The undermentioned to be temp. Capts. :—

2nd Lt. A. C. Duff, Ind. Army Res. of Off., whilst empld. as Asst. Political Officers. 1st
Oct. 1918.

Lt. E. P. McIntosh, Ind. Army Res. of Off., whilst Asst. Commissioner of Police. 27th
Oct. 1918.

* * * * *

Lt. A. G. Grant, Ind. Army Res. of Off., whilst empld. as a Sen. Spec. Serv. Officer.
6th Aug. 1918.

Lt. E. G. Neilson, Ind. Army Res. of Off., whilst empld. as Comdt. Lab. Corps, from
18th June to 4th Nov. 1918.

The undermentioned to be actg. Capts. whilst empld. as Comdts. of a Lab. Corps :—

2nd Lt. G. E. V. Thomas, Ind. Army Res. of Off. 21st Oct. 1918.

Lt. A. C. Watson, Ind. Army Res. of Off. 24th Oct. 1918.

Lt. G. Keir, Ind. Army Res. of Off. 1st Nov. 1918.

Lt. A. G. B. Bridgewater, Ind. Army Res. of Off. 4th Nov. 1918.

The undermentioned to be temp. Capts. (with pay and alloes. as Lt.) whilst empld. as
Adjts. and Qmsrs. :—

* * * * *

Lt. W. J. P. Mulcahy, Ind. Army Res. of Off. 4th Nov. 1918.

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INFANTRY.

Labour Corps.

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Temp. 2nd Lt. G. S. Duncan to be temp. Lt. for duty with Egyptian Lab. 16th Oct.
1918.

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London Gazette, dated the 28th February 1919, pages 2871 and 2874.

India Office,

28th February, 1919.

The KING has approved the promotion of the following Officers of the Indian Army,
Indian Medical Service, and Indian Army Reserve of Officers:—

* * * * *

I. M. S.

Temp. Lieut. to be Temp. Capt.

P. M. Masius, 5th Jan. 1918.

* * * * *

The KING has approved the promotion, under the provisions of A. C. I. 644 and 1213 of
1918, of the undermentioned officer on the retired list of the I. A.:—

To be Lieut.-Col.

Major W. S. Fraser. 18th Nov. 1917.

* * * * *

The KING has approved the grant of the hon. rank of Capt. to Lieut. (temp. Capt.) P. S. Webster on the relinquishment of his commission in the I. A. R. O. 12th Oct. 1918.

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No. 386.—In Army Department Notification No. 415, dated the 21st February 1919, below "To be Major-General" for Lieutenant-Colonel and Brevet Colonel (T.-Major-General) H. C. Holman, C.B., C.M.A., D.S.O. *read* Lieutenant-Colonel and Brevet Colonel (T.-Major-General) H. C. Holman, C.B., C.M.G., D.S.O.

A. H. BINGLEY, Major-General,
Secretary to the Government of India.

MARINE DEPARTMENT.

Simla, the 25th April 1919.

APPOINTMENTS.

No. 42.—The services of Engineer Lieutenant-Commander W. H. Waters, Royal Indian Marine, 2nd Engineer and Shipwright Surveyor under the Government of Bombay will continue to be at the disposal of that Government for employment as 1st Engineer and Shipwright Surveyor *sub pro. tem.*, *vice* Engineer Commander F. Olford, Royal Indian Marine, with effect from the 19th March 1919.

No. 43.—The services of Engineer Lieutenant Commander A. H. F. deWoolfson, Royal Indian Marine, are placed at the disposal of the Government of Bombay for employment as 2nd Engineer and Shipwright Surveyor to that Government *sub pro. tem.*, *vice* Engineer Lieutenant Commander W. H. Waters, Royal Indian Marine, with effect from the 19th March 1919.

PROMOTIONS.

No. 44.—The following promotions are made in the Royal Indian Marine, with effect from the dates specified:—

To be Commander.

Lieutenant Commander P. C. H. Lane, Royal Indian Marine, *vice* Commander F. V. deBurgh, Royal Indian Marine, deceased; with effect from the 8th December 1918.

To be Engineer Commander.

Engineer Lieutenant Commander F. B. Phillips, Royal Indian Marine, *vice* Engineer Captain T. H. Knight, C.I.E., Royal Indian Marine, deceased; with effect from the 20th October 1918.

(Marine Department Notification No. 37, dated the 18th April 1919, is hereby cancelled.)

RESIGNATIONS.

No. 45.—Temporary Lieutenant L. W. Fordham, Royal Indian Marine, is permitted to resign his appointment in the Royal Indian Marine, with effect from the 6th April 1919.

No. 46.—Temporary Lieutenants J. Beck, and W. J. Donnan, Royal Indian Marine, are permitted to resign their appointments in the Royal Indian Marine, with effect from the 8th April 1919.

A. H. BINGLEY, Major-General,
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 23rd April, 1919.

No. 102-E.-19.—Notification No. 102-E.-19, dated 21st February 1919, replacing the services of Lieutenant Colonel W. Carew Smyth, R.E., Chief Engineer, 2nd class *sub pro tem.* at the disposal of His Excellency the Commander-in-Chief in India is hereby cancelled.

No. 507-E.-19.—Mr. A. T. Stowell, Controller of Despatches, Bombay, is appointed to officiate as Traffic Manager, Oudh and Rohilkhand Railway, with effect from the 11th April 1919 and until further orders.

No. 802-E.-19.—Mr. H. S. Bolst, Officiating Assistant Traffic Superintendent, Oudh and Rohilkhand Railway, is appointed to officiate as a District Traffic Superintendent of that Railway, with effect from the 1st April 1919 and until further orders.

No. 826-E.-19.—Mr. W. P. Freeman, District Traffic Superintendent, North Western Railway, is appointed to officiate as Deputy Traffic Manager of that Railway during the absence of Mr. J. H. Chase, Deputy Traffic Manager, on combined leave or until further orders.

The 24th April, 1919.

No. 825-E.-19.—Mr. J. W. Henderson, Assistant Traffic Superintendent, North-Western Railway, in class III, grade 2 of the Superior Revenue Establishment of State Railways is appointed to officiate as a District Traffic Superintendent in class II of that Establishment from the 1st April 1919 during the absence of Mr. C. C. T. Brereton, M.B.E., District Traffic Superintendent, on leave or until further orders.

The 25th April, 1919.

No. 250-E.-19.—With reference to Railway Board's Notification No. 1618-E.-18, dated the 3rd October 1918, Mr. F. W. Hanson, C.I.E., Controller of Despatches, Madras, is appointed, as a temporary measure, Special Traffic Officer with the Railway Board, with effect from the 5th April 1919.

No. 640-E.-19.—*Corrigendum.*—In Railway Board's Notification No. 640-E.-19, dated the 21st March 1919, for "class III, grade 1" read "class III, grade 2."

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Simla, the 22nd April, 1919.

No. E.-73.—Dr. J. L. Simonsen, Deputy Controller (Vegetable Oils) is appointed Controller (Oils and Paints), with effect from the 16th April 1919 in succession to Mr. R. D. Bell, I.C.S.

No. E.-741.—Lieutenant R. Hollingworth Browne who has been appointed by His Majesty's Secretary of State for India as Danger Building Officer at the Ammunition Factory Extension, Kirkee, assumed charge of his duties on the afternoon of the 7th April 1919.

The 24th April, 1919.

No. E.-105.—The services of Mr. B. St. J. Newton, Assistant Controller (Munitions Manufacture), Calcutta, are replaced at the disposal of the Honourable the Chief Commissioner of the Central Provinces, with effect from the 1st April 1919.

No. E.-1088.—Mr. R. N. Sen is appointed to officiate as Chemist, Government Test House, Alipore, *vice* Mr. N. Brodie on leave, with effect from the 14th April 1919.

The 25th April, 1919.

No. E-506 (1).—The services of Lieutenant-Colonel A. Churchill, Deputy Controller (Munitions Manufacture), Madras, are replaced at the disposal of His Excellency the Commander-in-Chief, with effect from the afternoon of the 17th April 1919.

No. 506 (2).—Mr. L. B. Green, Assistant Director of Industries and Assistant Controller of Munitions, Madras, is appointed Deputy Controller (Munitions Manufacture), Madras Circle, in addition to his existing duties, with effect from the 18th April 1919.

F. R. R. RUDMAN,
Secretary, Indian Munitions Board.

GOVERNMENT OF INDIA.
MINISTRY OF THE INTERIOR.

Plague Statistics, 1919.

Deaths reported in India during the week
ending 11th April 1919.

Division.	District, State, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SINDH	Bombay City	39	48
	Thana District	4	2
	West Khandaoh District	1	1
	Poona District	6	6
	Sholapur District	5	...
	Kalaba District	40*	20*
	Ratnagiri Port	41	35
	Belgaum District	49	4
	Dharwar District	5	2
	Kanashi Town and Port	11	4
Political Chargers	Kiamari Port	2	1
	Gardia State	13	10
	Kolhapur and Southern Maharashtra Country States	16	11
	Surat Agency	2	1
	Mangrol Port	8	8
	Kathiawar Agency	30	12
	Mundra Port	10	5
	Cutch State	5	2
	TOTAL	399	175*
	TOTAL	8	8
MADRAS PRESIDENCY	Cuddalore District	1	...
	Cuddapah District	11	3
	Bellary District	17	10
	Salem District	15	12
	Guntur District	1	1
	Nellore District	1	1
	TOTAL	48	35
	TOTAL	81	26
	TOTAL	81	26
	TOTAL	81	26

* Includes cases under 1st March to week ending 14th April 1919.

Province or Division	Division	Districts, Cities, Towns of 20,000 or more inhabitants, and Ports.						Plague additions.	Plague deaths.
		Patna	Saran District	Bhagalpur District	Muzaffarpur District	Darbhanga District	TOTAL		
BRAHMIN AND ORISSA	Patna	Patna Town							
		Patna District							
		Gaya Town							
	Titahut	Saran District							
		Champaran District							
		Muzaffarpur District							
		Darbhanga District							
	Bhagalpur	Bhagalpur Town							
		Bhagalpur District							
		Monghyr District							
United Provinces		TOTAL							
	Meerut	Shahjahanpur District						6	6
		Balanaqshahr District						73	27
	Rohilkhand	Bijnor District						2	2
		Shahjahanpur District						2	1
		Pilibhit District						1	1
	Allahabad	Farrukhabad District						6	6
		Cawnpore District						25	24
		Allahabad City						1	1
		Allahabad District						15	15
UPPER PROVINCES	Banaras	Benares District						2	2
		Mirzapur District						2	5
		Jaunpur District						24	29
		Ghazipur District						265	276
		Balia District						160	180
	Gorakhpur	Gorakhpur District						103	64
		Lakhnau District						112	100
		Unao District						153	154
	Lucknow	R. P. Farid District						6	6
	Fyzabad	Fyzabad District						5	5
PUNJAB		Gonda District						19	13
		Sultanpur District						10	9
		Bareilly District						4	7
	Ambala	Hissar District						109	129
		Gurgaon District						21	21
		Ambala District						7	--
	Jullundur	Jullundur District						6	7
		Ludhiana District						27	16
		Perozepore District						141	161
	Lahore	Lahore District						199	123
RAWALPINDI		Sialkot District						18	8
		Gujrat District						8	4
		Shahpur District						7	4
		Jhelum District						21	19
		Bawali District						6	2
		Attock District						68	50
	Multan	Mohmandy District						27	19
		Lyallpur District						18	7
		Jhang District						10	2
		Multan District						51	22
Native State	Pataula State	Pataula State						51	51
	Jind State	Jind State						55	37
	Nabha State	Nabha State						2	2
	Bahawalpur State	Bahawalpur State						55	19
		TOTAL						569	525

Imported.

In the return for the week ending 5th April 1919, the following additions should be made :-

Brahmputra District add 6 cases, 2 deaths.

United Provinces— Allahabad District add 6 cases, 4 deaths.

Gorakhpur " 231 " 206 deaths.

Punjab—Bahawalpur State add 39 cases, 19 deaths.

		District, Station, Town or Village of 5000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
Burma	Pegu	Bangkok Town	38	33
		Kasse District	4	4
		Thamnayaddy District	8	7
		Paga District	4	5
		Bagan Town	10	10
	Trans-Burma	Pyaygoe District	3	2
		Thaton District	16	14
		Mandalay Town	2	2
		Bhamo District	3	4
		Myitkyina District	5	5
Central Provinces	Bagoing	Egaing District	6	6
		Lower Chindwin District	3	2
		Magwe..	2	2
			TOTAL	102 96
	Jubbulpore	Nagpur Town	9	6
		Nagpur District	54	32
		Bhandara District	24	32
		Bulaghat-District	7	5
		Jubbulpore Town	3	4
		Jubbulpore District	28	25
		Seoni District	18	9
		Mandla District	1	
			TOTAL	169 103
Princely States	Mysore State	Bangalore Civil and Military Station	16	16
		Bangalore City	1	
		Bangalore District	1	2
		Kadar District	2	2
		Shimoga District	5	1
		Kolar District	2	2
			TOTAL	27 23

In the return for the week ending 8th April 1919, the following correction and additions should be made :—

Hansana District read 1 case, 1 death for 8 cases, 8 deaths.

Burma : Yengoo District add 6 cases, 6 deaths.

Orissa : Cuttack District add 2 cases, 2 deaths.

Madras : Nagpur Town add 2 cases, 2 deaths.

Madras : Bangalore City add 2 cases, 2 deaths.

Madras : Bangalore District add 2 cases, 2 deaths.

Madras : Bangalore Town add 2 cases, 2 deaths.

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Madras : Bangalore Town add 2 cases, 2 deaths.

Madras : Bangalore District add 2 cases, 2 deaths.

Province or Province	Division	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Cases number	Deaths number
HYDERABAD STATE	Petahani District	.. . . . .	6	0
	Nander District	.. . . . .	17	10
	Unmaned District	.. . . . .	23	16
	Bidar District	.. . . . .	1	0
	Nolgundah District	.. . . . .	4	3
	Hyderabad City and Suburbs	.. . . . .	1	1
	Secunderabad	.. . . . .	0	2
CENTRAL INDIA	Hyderabad Residency District	.. . . . .	2	0
	TOTAL			47
	Rewa State	.. . . . .	38	26
	Mehore Cantonment	.. . . . .	7	7
	TOTAL			45
	Ajmer District	.. . . . .	7	3
	Bharatpur State	.. . . . .	7	6
CENTRAL INDIA	TOTAL			14
	GRAND TOTAL			3,881
	2,888			

* Includes previous weeks. The actual number of cases and deaths during the week ending April 19th were 31 and 16, respectively.

SIMLA :

F. H. C. HUTCHINSON, Lieut.-Col., I.M.S.,

The 25th April 1919.

Off. Sanitary Commissioner with the
Government of India.

H. SHARP,
Off. Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 20th April 1919, based on the Indian Daily Weather Reports of the period.

1. *Westerly* was generally disturbed throughout the week and numerous duststorms and thunderstorms were of almost daily occurrence, but rain fell chiefly in northwest and northeast India, Burma, Hyderabad and the south of the Peninsula.

2. *Burma*.—A few falls of rain occurred almost daily in Lower Burma, while in Upper Burma rainfall was local on the 20th and there were a few falls on two other days.

Northeast India, including Orissa.—In Assam rainfall was nearly general between the 18th and 20th, and occurred locally or at a few stations during the rest of the week; in Bengal rain fell locally between the 20th and 22nd, and at a few stations on three other days; in Chota Nagpur there was nearly general rain on the 20th and local rain on the 23rd, while Sambalpur and Balasore were the only stations that had rain during the week in Orissa.

The United Provinces, Central India and the Central Provinces.—There was local rain in the Kumaon hills on the 23rd, but over the rest of the division weather was dry except for light falls at Agra, Matayari and Jagdalpur, and a moderate fall at Roorkee.

Northwest India.—Nearly general rain fell in west Rajputana on the 23rd, and there was local rain in Sind on the 19th and 20th, in the Punjab on the 22nd, in Kashmir between the 19th and 22nd, and in the North-West Frontier Province on the 17th and 19th; a few falls also occurred on four other days in the Punjab, one other day in Kashmir and two other days in the North-West Frontier Province. In east Rajputana and Baluchistan, Jaipur, Kotah and Fort Sandeman were the only stations that received appreciable rain during the week.

The Peninsula.—There were a few scattered falls of rain in the Madras Presidency between the 17th and 22nd, and on the 23rd rain fell locally in southeast Madras; in Mysore rainfall was nearly general on the 20th, and occurred locally or at a few stations on three other days; in Hyderabad local rain fell in the northern districts on the 17th, and in the southern districts on this day as well as on the 19th.

3. The chief amounts of rainfall reported were as follows:—

April 17th: Dibrugarh 0.65", Parachinar 1.15", Khusab 0.46" and Peshawar 0.26".

.. 18th. Gauhati 1.30", Silchar 1.01", Narayanganj 0.88", Sambalpur 0.71", Murree 1.31", Drosa 0.28" and Trivandrum 0.70".

.. 19th. Gauhati 1.24", Dhubri 1.1", Cherrapunji 3.45", Berhampore 1.00", Lysipur and Murree each 0.31", Peshawar 0.45", Cherat 0.48", Barkhan 0.76", Fort Sandeman 0.23", Jacobabad 0.37", Hyderabad (Deccan) 0.51", Manamkonda 1.86", Octacamund 1.88" and Kodaikanal 1.18".

.. 20th. Akyab 0.50", Lashio 0.70", Silchar 1.13", Narayanganj 0.70", Jassore 3.35", Calcutta 1.08", Ranchi 1.50", Srinagar 0.80", Sonamarg 1.08", Fort Sandeman 0.22", Jacobabad 1.92", Chitaldrug 0.89" and Madura 0.62".

.. 21st Dhubri 0.81", Cox's Bazar 1.32", Narayanganj 0.82", Bariyal 3.37", Jassore 0.94", Burdwan 1.80" and Sonamarg 0.51".

.. 22nd Dibrugarh 0.86", Calcutta 1.30", Bogra 1.03", Lahore 0.18" and Kodaikanal 0.71".

.. 23rd Narayanganj 1.67", Burdwan 0.74", Roorkee 0.48", Murree 1.10", Ghala 0.86", Abbottabad 0.85", Rawalpindi 0.98", Malakand 1.02", Baner 0.29", Kotah 0.58" and Coimbatore 0.81".

4. The week's rainfall was 20 per cent or more in excess in Bengal, Chota Nagpur, the Punjab, North-West Frontier Province, Sind, Rajputana, Hyderabad South and Mysore; and was 20 per cent or more in defect in the Bay Islands, Burma, Orissa, Bihar, the United Provinces East, Berar, the Central Provinces, the Konkan, the Bombay Deccan, Hyderabad North and the Madras Presidency. It differed by less than 20 per cent of the normal in Assam, the United Provinces West, Kashmir and Baluchistan. No rain usually falls at this time of year in Gujarat and Central India.

The rainfall from the 1st November to date is 20 per cent or more in defect in Bay Islands, Upper Burma, Assam, the North-West Frontier Province, the Konkan and the Bombay Deccan, and 20 per cent or more in excess in Lower Burma, Bihar and Orissa, Sind, Central Provinces, Berar, the Central Provinces, Hyderabad and the Madras Presidency. In the remaining divisions the rainfall differs by less than 20 per cent.

Division.	RAINFALL DATA FOR WEEK ENDING ON 29TH APRIL 1919.			RAINFALL DATA FROM 30TH NOVEMBER 1918 TO 29TH APRIL 1919.			PERCENTAGE DEPARTURE FROM NORMAL.	
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or deficit in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or deficit in inches.	This week.	Last week.
Bay Islands	0.8	0.7	-0.4	9.7	12.3	-2.6	-21	-19
Lower Burma	0.2	0.5	-0.3	4.7	3.5	+1.2	+84	+50
Upper Burma	0.2	0.4	-0.2	1.6	2.5	-0.7	-33	-34
Assam	2.4	2.1	+0.3	7.5	12.4	-4.9	-14	-55
Bengal	1.9	1.0	+0.9	5.2	5.6	-0.4	-7	-38
Orissa	0.3	0.4	-0.1	6.7	4.1	+2.6	+63	+73
Chota Nagpur	0.8	0.8	+0.5	7.9	4.2	+3.7	+88	+82
Bihar	0	0.2	-0.2	9.0	2.5	+6.5	+20	+30
United Provinces, East	0	0.1	-0.1	2.6	2.4	0	0	+4
United Provinces, West	0.1	0.1	0	4.4	3.7	+0.7	+19	+19
Punjab, East and North	0.8	0.1	+0.7	5.1	5.3	-0.2	-4	-8
Punjab, South-West	0.4	0.1	+0.3	2.7	2.8	-0.1	-4	-15
Kashmir	0.7	0.8	-0.1	16.1	14.1	+2.0	+14	+16
N.-W. Frontier Province	0.4	0.2	+0.2	3.9	5.3	-1.4	-36	-31
Baluchistan	0.1	0.1	0	4.4	5.4	-1.0	-19	-19
Sind	0.8	0	+0.8	1.4	1.1	+0.3	+27	-45
Rajputana, West	0.2	0	+0.2	1.2	1.1	+0.1	+9	-9
Rajputana, East	0.2	0	+0.2	1.1	1.3	-0.2	-15	-31
Gujarat	0	0	0	0.8	0.1	+0.2	+200	+200
Central India, West	0	0	0	2.0	0.6	+1.4	+333	+333
Central India, East	0	0	0	4.7	2.5	+2.2	+88	+88
Bengal	0	0.1	-0.1	4.0	1.9	+2.1	+111	+122
Central Provinces, West	0	0.1	-0.1	6.6	2.2	+4.4	+203	+214
Central Provinces, East	0.1	0.3	-0.2	9.1	3.5	+5.6	+160	+181
Konkan	0	0.2	-0.2	0.8	0.4	-0.1	-25	+50
Bombay Deccan	0	0.2	-0.2	0.7	1.2	-0.5	-42	-80
Hyderabad, North	0.1	0.2	-0.1	3.0	1.4	+1.6	+114	+148
Hyderabad, south	0.8	0.8	+0.5	8.4	1.7	+1.7	+100	+86
Mysore	0.7	0.5	+0.2	2.5	2.8	-0.2	+9	0
Malabar	0.8	1.1	-0.3	5.8	6.1	-0.3	-8	+12
Madras, South-East	0.8	0.4	+0.4	8.5	8.5	0	+0	+1
Madras Deccan	0.1	0.2	-0.1	1.4	1.6	-0.1	-7	0
Madras Coast, North	0.1	0.2	-0.1	4.1	3.4	+0.7	+21	+25

G. C. SIMPSON,
Off. Director-General of Observatories.
J. HULLAH,
Off. Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE:

**Season and Crop Prospects for the week ending Saturday,
19th April 1919.**

Burma.—The week was practically rainless except in Tavoy and Mergui. In Lower Burma harvesting of island crops has been completed and in Upper Burma cultivation of spring rice is progressing, sowing of early sesamum has commenced and harvesting of miscellaneous island crops is still proceeding. Standing crops are generally good. Cattle are generally healthy. The price of unhusked rice at Rangoon has risen considerably to Rs. 140 per hundred baskets and is much above normal. The market for white rice is strong at Rs. 335 for specials but there are no sellers.

Assam.—The weather was seasonable and more favourable for agricultural operations and growth of crops but more rain is wanted in the Surma Valley. Pressing of sugarcane and harvesting of pulses have been nearly finished. Harvesting of spring rice has commenced. Ploughing for and sowing of autumn and broadcast winter rice and jute continue. Prospects and outturn of crops are fair. Cattle disease is reported from four districts. The price of common rice rose slightly.

Bengal.—During the week light showers fell in places. More rain is urgently wanted for field operations generally. Sowing of autumn paddy and jute is steadily progressing. Harvesting of spring crops has been nearly finished. Prospects of summer rice are not favourable. The average price of common rice is stationary. Distress in Bankura continues. Beside grant of loans, gratuitous relief is given to 7,186 persons. Persons engaged by District Board numbered 4,280.

Bihar and Orissa.—During the week light rain fell in Chota Nagpur and parts of Orissa. There was practically no rain in Bihar. Preparation of lands for the next season's crops continues. Threshing of spring crops is going on. Standing crops are doing well. The daily average number of persons attending test works was 1,515 in Manbhum, 1 $\frac{1}{2}$ in Ranchi, and 2,77 in Angul. Gratuitous relief was given to 831 persons in Cuttack and to 5,373 in Angul. Figures for Bhagalpur have not been received. The price of common rice has risen in ten districts, fallen in one, and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from eight districts. During the week ending the 12th April 10,313 persons were given gratuitous relief and 14,248 attended test works in ten feudatory States of Orissa, i.e., Athgarh, Nayagarh, Dhenkanal, Narasinghpur, Hindol, Khandpura, Daramba, Jigiria, Daspilla and Tulcher.

United Provinces.—The week was practically rainless. Preparation of land for autumn crops, sowing of sugarcane and autumn crops, threshing and harvesting of spring crops, irrigation of extra crops and sugarcane and weighments of opium continue. Standing crops are doing fairly well and prospects are favourable. The condition of agricultural stock is fair and very little cattle disease is reported. Fodder continues scarce in parts. Water and market supplies are ample. Prices are stationary but rising in places.

The weekly report on scarcity is as follows.—With the exception of showers in Garhwal, Etawah, Mirzapur and Jhansi the week was rainless. More rain is needed in Garhwal for autumn sowings. No damage to crops is reported. Harvesting and threshing of spring crops, irrigation of extra crops and sugarcane, and extraction of opium continue. There is no marked increase in serious crime. No wandering or emaciation is observed. There is some emigration to irrigated tracts in search of fodder and harvesting work. With the exception of cholera, plague and small-pox in a few villages in Benares and Basti the public health is generally good. The physical condition of the people on relief is satisfactory. Distress is still acute in Etawah but elsewhere it is slight. The condition of agricultural stock is generally fair. Fodder continues to be scarce but new *bhans* and forest hay have somewhat eased the situation. Water is deficient in a few places. Grain is being imported and subsistence takavi and grain tickets being given in Garhwal. Market supplies are generally sufficient but inadequate in affected tracts of Etawah owing to transport difficulties. Prices are stationary. The price basis in Garhwal was 4 seers, in Agra, Basti, Jalaun, Jhansi, Hamirpur and Banda 7 seers, in Etawah and Benares 6 $\frac{1}{2}$ seers, and in Mirzapur 6 $\frac{1}{2}$ to 7 $\frac{1}{2}$ seers per rupee. Clothing is being provided from private charity and from Indian People's Famine Trust. Numbers relieved:—Garhwal—gratuitous relief 987; Agra—works 275, gratuitous relief 634, total 909; Etawah—forest works, 6,534, civil works 8,441, aided works 187, private works 585, gratuitous relief 2,821, total 13,869; Benares gratuitous relief 353; Mirzapur—works, 9, poorhouse 43, gratuitous relief 994, total 1,046; Basti—works 915, gratuitous relief 183, total 1,098; Jalaun works, 284, poorhouse 22, gratuitous relief 648, total 954; Jhansi—works 4, poorhouse 9, gratuitous relief 383, total 399; Hamirpur—works 535, poorhouse 223, gratuitous relief 2,208, total 2,066; Banda—works 45, poorhouse 22, gratuitous relief 3,541, total 3,698; and Fatehpur—works 1,339.

Punjab.—Light rain has fallen in parts of nearly all the reporting districts except in the south east. The condition of irrigated wheat and other spring crops is generally

good and of unirrigated crops below average to average. Extra spring crops, sugarcane, cotton and fodder are being sown. The area sown is below normal to normal. Germination is good. Reaping of wheat and other spring crops continues. The expected yield is normal or above normal on irrigated and generally below normal on unirrigated areas. Cattle are generally healthy. Dry fodder is scarce in most districts but green fodder is available. Water is generally sufficient. Prices are generally stationary and above scarcity rates. Price of wheat:—Lahore 6 $\frac{1}{4}$, Rawalpindi 6 $\frac{1}{4}$, Ambala 7, and Ferozepore 7 $\frac{1}{4}$ seers per rupee.

North-West Frontier Province.—Slight rain fell throughout the Province. The condition of standing crops both on irrigated and unirrigated lands is average in Peshawar and Bannu and below normal in Dera Ismail Khan. Sowings of extra spring crops, sugarcane and cotton continue in the Peshawar district. Harvesting of spring crops is in progress. The price of wheat in Peshawar was 8 $\frac{1}{2}$ and in Dera Ismail Khan 7 $\frac{1}{2}$ seers per rupee. Fodder is deficient in Dera Ismail Khan.

Jammu.—No rain fell during the week. Prices have risen. Fodder is sufficient.

Kashmir.—The week was generally mild and wet. Spring crops in the valley are in fair condition. Agricultural operations for autumn crops have commenced in Musaffarabad. Cattle are generally healthy. Prices are fluctuating.

Rajputana.—The weather during the week was hot and clear. Harvesting of crops is in full swing and the outturn is expected to be good on wet areas and elsewhere fair. Cattle are in a losing condition. Cattle mortality is reported from certain places. Fodder is scarce and cattle are mostly fed on leaves of trees only. Banswara reports that forests have been opened for removal of timber as relief to famine works. The water supply is scanty in a few places. Prices are high and stationary. Grass *takari* is being distributed in Bharatpur and Ajmer-Merwara. Number on relief works:—Dungarpur 569, Bundi 1,560, and Shahpura 2,300. Number on test works:—Todgarh tahsil in Merwara 21. Number gratuitously relieved:—Ajmer 259, Beawer 126, and Todgarh 179. Number on works in Bikaner will be reported next week.

The weekly report on famine in Karauli is as follows:—Famine has been declared in Karauli district but it is not acute. It will probably increase after spring crops are harvested. Classes affected are labourers, low-paid state servants and cultivators. People are not yet resorting freely to works. There is no wandering or emaciation and no influx of foreigners. People on works are generally in good condition. The public health is good. There is no epidemic disease. Private charity has slightly contracted. Prices are high and stationary. Staple food grain is selling at 7 seers per rupee. Number on relief in tens:—Works 12, gratuitous 16, total 28.

Central India.—The rainfall during the week was practically nil. Spring crops are being harvested. Sugarcane is being irrigated in Malwa. Land is being prepared for autumn crops in Indore, Malwa and the Southern States. The condition of agricultural stock is bad in parts of Gwalior and the Southern States, poor in parts of Malwa and fair elsewhere, but cattle disease prevails in parts of Bhopal, Malwa and the Southern States. Scarcity of fodder is reported from Gwalior, Indore and from parts of Malwa and the Southern States. Prices are high but stationary. Poppy is in fair condition in Indore and collection of opium is nearing completion in Gwalior.

The weekly report on famine is as follows:—

Bundelkhand.—Distress is not acute. The number of persons on relief works is increasing as harvesting operation is approaching completion. There is no wandering or emaciation. Relief measures are adequate. Suspension of land revenue is being granted and *takari* advances are sufficient. The public health is good but smallpox is prevalent. Prices range between 6 to 7 $\frac{1}{4}$ seers per rupee save in Orchha, Ajaigarh, Bijawar and Chhattarpur where *kodon* and *kutki* are available from 9 to 11 seers per rupee. Numbers on relief in thousands:—works 12·5, gratuitous 7·2, total 19·7.

Beghelkhand.—The condition of people is good. Relief measures are adequate. Fodder and water are plentiful. Prices range between 7 to 8 seers per rupee. Numbers on Kothi relief works 345, gratuitous relief 55, total 400. Relief has been started in Rewah and Maibar but figures have not yet been received. No relief works have been opened in Nagod, Sohawal, Jaso and Rhaigunda.

Central Provinces.—The weather continues to be hot with occasional clouds. Mandla and Bilaspur alone received 1·30 inches and 28 cents of rain respectively. Threshing and winnowing of spring crops continue in parts of most districts. Preparation of land for autumn sowings is proceeding. Sowing of sugarcane in Chanda and Bhandara and its harvesting and pressing in Betul have been completed. Cotton is still coming to Nagpur market for sale. Picking of *Mahua* flowers is in progress all over and about half the normal outturn is expected. Agricultural stock is generally in good condition but cattle disease is reported from parts of seven districts. Fodder and water are scarce in parts of Hoshangabad, Betul and Berar districts. Relief works continue in five districts. There is no marked fluctuation in the high prices of food grains but the prices of rice and jowar are still rising.

Peasant States:—Kawardha and Sarangarh received 3 and 1½ inches of rain respectively. Four other States received light showers. Threshing and winnowing operations are nearing completion. Preparation of land and repairs to field embankments are in progress.

The weekly report on famine and scarcity is as follows:— Distress has disappeared in Saugor. In Jubbulpore, the situation is much easier though harvesting of spring crops is nearing completion. Immigrants are returning to their homes. Famine is being declared in Mandla. Emigration to Assam tea gardens has ceased in Betul but continues from Bilaspur. The public health is good except for some cholera in Jubbulpore and cholera and smallpox in Raipur and Bilaspur. Private charity has been started in Betul and continues to give relief in Jubbulpore, Seoni, Raipur, Bilaspur and Buldana. The number of persons on works in most districts has reduced by labourers going to gather mukku crop and immigrants returning home. Prices of foodgrains are high but stationary except in Betul where they are falling slightly. Number on works:—Jubbulpore 2,871, Damoh 761, Seoni 982, Saugor 16, Mandla 1,768, Betul 4,274, Chanda 47, Raipur 13,023, Bilaspur 2,083, Drug 2,952, Amracti 1,090, Buldana 1,468, Akola nil, total 31,869. Number on gratuitous relief:—Jubbulpore 18,836, Damoh 3,084, Seoni 1,119, Saugor 4, Mandla 1,924, Betul 4,308, Chanda 152, Bilaspur 1,141, Drug 600, Amracti 2,314, Buldana 1,288, Akola nil, total 34,770. Gratuitous relief has been started in Raipur but figures have not been reported.

Bombay.—Very slight rain fell in parts of the Upper Sind Frontier, Nawabshah, Sukkur and Larkana and heavy rain in Jacobabad. Standing crops are in fair to good condition in several districts. Harvesting of spring crops is in progress and preparations are being made for the next season's cultivation. The fodder supply is generally insufficient but supplies continue to be moved to the worst affected areas under Government arrangements. Agricultural stock is generally sufficient but cattle are deteriorating except in the Konkan. Irrigation is generally deficient. Prices of food grains are high but generally steady.

The weekly report on famine and scarcity is as follows:— Lands are being prepared for the next season. Raising of hot weather crops is being encouraged in the Panch Mahals and Kaira. Relief works are in progress in Ahmednagar, parts of Panch Mahals, Poona and Satara. Village works continue in Gujarat and Ahmednagar. Test works are open in the Panch Mahals, Poona and in two States of Kathiawar. The poor house opened at Chembur in Thana District for receiving destitute immigrants into Bombay City had 634 inmates on 19th April. The number of persons on relief works, including dependants on the last day of the week ending 19th April, was:—The Panch Mahals 16,769, Ahmednagar 28,000, Poona 15,827, Satara 7,771, Rewa Kantha 466, total 68,833. Native States:—Rewa Kantha 1,198. The number of persons in receipt of gratuitous relief including village servants was:—Ahmedabad 4,614, the Panch Mahals 19,518, Kaira 10,616, Broach 3,732, Kathiawar 4,051, East Khandesh 90, West Khandesh 2,721, Ahmednagar 13,461, Poona 9,496, Sholapur 1,286, Satara 3,440, Bijapur 5,183, Belgaum 2,437, total 81,129. Native States—Kathiawar Agency 1,116, Rewa Kantha 98. Numbers on village works were:—Ahmedabad 122, the Panch Mahals 62, Kaira 1,643, Broach 1,791, Ahmednagar 325, total 3,943. Numbers on test works were:—The Panch Mahals 728, Poona 1,646, total 2,374. Native States:—Kathiawar 91. People on relief are in good condition and relief measures are adequate. There is no marked increase in mortality and crime. Medical arrangements are adequate. Numbers on works are increasing. No wandering or emaciation is noticed. The public health is generally good, except for slight cholera and smallpox in some places. The supply of rice is deficient in some districts. Prices of foodgrains are high but generally stationary. Cheap grain shops are working in the Panch Mahals, Broach, Khandesh, Nasik and Kathiawar. Private Charitable Relief is being organized and distributed in some districts. The supply of fodder and water is deficient in many places. Fodder is being supplied to affected areas under Government arrangements, and prickly pear is much used in some districts. Cattle are subsisting on cactus in Ahmednagar, Poona and Broach. Nearly 10,000 cattle are thus fed in Ahmednagar alone. The condition of cattle is generally indifferent.

Hyderabad.—Isolated showers averaging 12 cents were received during the week. Harvesting of spring crops is over. Late rice is in fair condition except in parts of three districts where it is being harvested. Lands are being prepared for the next season's sowings. Cattle are healthy. Fodder is scarce in most districts. Prices of grains continue to be abnormally high. Jwar is selling at 8½ seers per rupee in the Karimnagar district.

Mysore.—Slight rain fell except in Shimoga. The outturn of the harvested sugarcane is poor to fair. Cattle are generally healthy. Water and fodder are generally available. Prices are high and fluctuating. Prospects of the season are fair. Ploughing, manuring and sowing of sugarcane and rice are in progress in parts.

Coorg.—Light rain fell during the week. Coffee is in blossom in parts. Cattle are generally healthy. Water and fodder for cattle are sufficient. The public health is fair. Prices of foodgrains are high.

Madras.—The rainfall during the week was good in Anantapur, light in the Vinagepattam Agency, Kurnool, Bangalore, Bellary, South Arcot, Salem, Coimbatore

South, except Pudukkottai, Malabar, Travancore and the Hills and *nil* elsewhere. Standing crops are in fair condition generally but are withering in limited areas in Cuddapah, Chingleput, South Arcot, Chittoor, Tanjore, Madura and Ramnad. Harvesting of paddy, sugarcane and dry crops is limited with outturn sometimes fair but poor in parts of nine districts. Late sowings of paddy and dry crops is proceeding under wells and tanks to a small extent. The condition of cattle is good generally. Water is insufficient except in Nellore, Chingleput and the Nilgiris. Pasture is sufficient except in parts of seventeen districts. Fodder is insufficient in parts of nine districts. Prices are fairly steady. Prospects are fair generally but bad in parts of Vizagapatam, Godavari, Guntur, Bellary, Chittoor, North Arcot and Salem. The number of persons on test works in Kistna for week ending 19th April was 351 and in receipt of gratuitous relief 185, total 536. The number of persons on test works in Kistna for week ending twelfth instant was 1,314 and of that of persons in receipt of gratuitous relief was 65.

The weekly report on famine in Ganjam is as follows:—Eleven relief works in Gumsur and nine in Udayagiri are in progress. Khonds and Panos, mostly affected people, are resorting freely to works. There is no marked foreign influx. The condition of people is generally fair. The public health is fair though smallpox and cholera prevail in parts. Relief measures are adequate. Distribution of cloths provided by private subscriptions continues and suspensions and remissions of revenue are being granted and State loans advanced. The price of rice in Gumsur was 1·8 seers and in Udayagiri 5·5 seers per rupee. The number on works was 6,617 and in receipt of gratuitous relief 28,973, total 85,590.

Statement showing the number of persons in receipt of relief in districts in which famine has been declared.

Name of Province or State.	PENDING WEEK (REVISED).			PRESENT WEEK.			Increase or decrease.
	Relief works.	Gratuitous and special relief.	Total.	Relief works.	Gratuitous and special relief.	Total.	
1	2	3	4	5	6	7	8
BRITISH PROVINCES.							
Bombay.	*						
Ahmeinagar ...	... 26,550	12,140	38,690	28,000	13,460	41,460	+ 3,770
Poona ...	... 15,829	8,987	24,816	16,827	9,486	25,313	+ 497
Panch Mahals ...	... 15,739	13,850	29,589	10,769	19,813	30,582	+ 6,003
Satara ...	... 5,916	3,413	9,329	7,771	3,440	11,211	+ 1,882
<i>Central Provinces.</i>							
Jubbulpore ...	... 3,160	18,848	22,003	2,875	18,886	21,711	- 293
Betul ...	... 5,055	4,278	9,333	4,274	4,308	8,582	- 751
<i>Madras.</i>							
Ganjam ...	... 10,172	23,516	33,688	6,617	24,673	36,590	+ 1,902
NATIVE STATES.							
<i>Central India.</i>							
Bundelkhand Agency ...	... 12,100	6,100	17,800	12,500	7,500	19,700	+ 1,800
Baghelkhand Agency ...	... 345	55	400	345	55	400	(no change.)
<i>Rajputana.</i>							
Dungarpur State ...	... 4,958	"	4,958	569	"	569	
Karauli State ...	... 126	101	227	120	100	220	+ 53
<i>Hyderabad State.</i>							
Aurangabad ...	... (Figures)	not reported.)	(Figures)	not reported.)			
Bir"	"	"	"	"	"	
Medak"	"	"	"	"	"	
Total ...	... 99,950	90,883	1,90,833	95,067	1,05,781	2,01,898	*

* This space has been left blank as the statement is incomplete.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

(FAMINE.)

Statement showing the number of persons on relief works and in receipt of gratuitous relief in the Districts of British Provinces and in Native States affected by famine or scarcity in India.

For the week ending 8th March 1919.

No.	Name of District or State	AREA UNDER FAMINE RELIEF.						TRACTS UNDER "SCARCITY" AND "OBSER- VATION AND TEST."		
		Area affected in square miles.	Estimated population of area in column 3.	Number of persons employ- ed on relief works.	NUMBER OF PERSONS ON GRATUITOUS AND SPECIAL RELIEF.	Depen- dants of relief- workers, relieved on works.	Relieved in villages, kitchens, poor- houses, etc.	Total.	Grand total on relief.	Number of persons in re- lief of gratuitous relief.
1	2	3	4	5	6	7	8	9	10	11
UNITED PROVINCES.										
BRITISH PROVINCES.										
1	Gashwai	...	295	81,919	...	...	857	857	857	...
2	Etawah	...	490	145,000	11,263	...	3,588	2,968	14,251	114
3	Banaras	...	76,847	503,024	...	...	...	...	...	1,673
4	Jhanzi	...	3,618	676,581	...	...	...	...	...	482
	Jalaun	...	1,503	409,061	...	...	...	...	...	942
6	Hamirpur	...	2,392	465,253	...	...	...	...	...	3,757
7	Banda	...	2,948	457,237	...	...	...	...	...	6,055
8	Basti	...	2,802	1,830,421	...	...	...	...	...	1,314
9	Fatehpur	...	1,642	876,939	...	...	...	...	...	...
10	Cawnpore	...	145	52,000	...	...	...	...	...	...
11	Agra	...	Villages 298	63,863	...	...	...	...	...	...
12	Mainpuri	...	1,674	797,024	...	...	...	...	...	...
13	Mirzapur	...	5,923	1,071,046	...	...	...	...	...	...
14	Budana	...	2,010	1,053,828	...	...	...	...	...	...
TOTAL UNITED PROVINCES		101,619	8,503,092	1,12,43	...	8,843	8,845	15,108	6,205	18,789
BIHAR AND ORISSA.										
1	Angul	...	...	...	...	...	...	...	760	2,637
2	Raschi	...	...	...	...	...	...	...	4	...
3	Uttarach	...	...	...	...	...	...	...	...	716
TOTAL BIHAR AND ORISSA		...	...	...	...	...	...	...	764	3,158

No.	Name of District or State.	AREA UNDER FAMINE RELIEF.							TRACTS UNDER "SOCiETY" AND "OCCER- VATION AND TAX."	
		Area affected in square miles.	Estimated population of area in column 3.	Number of persons employed on relief works.	NUMBER OF PERSONS ON GRATUITOUS AND SPECIAL RELIEF.			Grand total on relief.	Number of persons on tax works.	Number of persons in receipt of gratuitous relief.
					Dependents of relief workers, relieved on works.	Relieved in villages, kitchens, poor-houses, etc.	Total.			
1	2	3	4	5	6	7	8	9	10	11
BOMBAY.										
1	Panch Mahals ...	1,606	822,695	11,022	31	...	31	11,058	299	7,677
2	Ahmednagar ...	6,613	915,805	...	Return not received.	1,070	1,070	1,070	...	4,472
3	Poona ...	5,866	1,071,512	9,835	4,483	...	4,483	14,067	...	4,864
4	Kaira ...	1,506	691,741	...	...	...	...	...	134	6,500
5	Broach ...	695	91,836	...	...	...	...	...	685	1,720
6	Nasik ...	5,879	905,030	...	7	...	...	...	...	...
7	East Khandesh ...	670	125,630	...	...	...	...	...	...	...
8	West Khandesh ...	5,439	580,713	...	...	...	...	...	...	1,324
9	Satara ...	4,742	1,067,402	546	61	...	61	637	...	2,836
10	Bijapore ...	5,707	863,973	...	...	...	...	...	...	3,361
11	Belgaum ...	1,273	281,190	...	...	...	...	...	...	2,236
12	Ahmedabad ...	3,24	827,809	...	...	...	...	...	...	...
13	Sholapur ...	1,316	161,421	...	...	...	...	...	...	...
TOTAL BRITISH PROVINCES		44,663	7,835,832	21,203	6,544	1,070	5,614	26,817	1,118	34,797
CENTRAL PROVINCES.										
1	Betul ...	3,972	390,866	...	...	...	...	...	...	4,460
2	Damoh ...	2,816	383,047	...	...	...	...	...	...	3,472
3	Jubbulpore ...	8,912	745,892	...	...	...	...	...	...	7,359
4	Chanda ...	3,089	69,774	...	...	...	...	...	...	90
5	Seoni ...	1,459	154,810	...	...	...	...	...	...	757
6	Sangor ...	704	81,883	...	...	...	...	...	...	138
7	Amravati ...	2,701	253,965	...	...	...	...	...	...	249
8	Bilaspur ...	6,187	788,402	...	...	...	...	...	...	3,327
TOTAL CENTRAL PROVINCES		24,740	2,867,211	...	...	...	...	...	...	16,860
AJMER MERWARA.										
1	Todgarh, Tahsil Merwara District	...	...	...	...	...	...	...	...	(Figures not reported)
TOTAL AJMER MERWARA...		...	...	...	...	...	...	...	...	...
BENGAL.										
1	Bankura ...	...	...	...	...	...	...	...	...	3,040
2	Tippera ...	...	...	...	...	...	...	...	...	500
TOTAL BENGAL		...	...	...	...	...	...	...	...	3,540
CENTRAL INDIA.										
Natives States. -										
1	Orohla State ...	445	75,208	641	873	...	...	1,014	...	...
2	Datia State ...	911	125,000	3,485	458	...	...	3,938	...	...
3	Samthar State ...	180	81,908	307	178	...	...	542	...	...
4	Parma State ...	2,596	228,880	Famine not yet declared.			...	...	...	...
5	Charkhari State ...	880	188,520	Figures not received.			...	...	...	44
6	Ajaigarh ...	602	87,008	958	651	...	...	1,804	...	...
7	Bijawar ...	978	125,202	460	102	...	...	582	...	...

No.	Name of District or State.	AREA UNDERR JAMINE RELIEF.						TRACTS UNDER "SCARCITY" AND "CROSS- OVER."				
		Area sq. miles.	Area sq. miles.	Area sq. miles.	Area sq. miles.	Area sq. miles.	Number of persons relieved on work.	Number of persons on gratuitous and special relief.	Depen- dents of relief- workers, relieved on work.	Relieved in villages, kitchens, poor- houses, etc.	Total.	General total of relief.
1	2	3	4	5	6	7	8	9	10	11	12	13
CENTRAL INDIA—contd.												
8	Bundi State	... 121	20,181	...	...	...	...	...	...	...	...	...
9	Chittarpur State	... 1,118	106,965	...	...	...	...	...	...	...	...	...
10	Sardha State	29,28	6,711	63	50	...	...	...	...	121	...	...
11	Beri Jagir	...	4,219	74	7	...	...	...	...	91	...	...
12	Gorakhpur Jagir	...	4,223	160	30	...	...	...	...	200	...	...
13	Jigni Jagir	...	8,398	53	16	...	...	...	...	69	...	...
14	Banksi Pahari Jagir	5	1,067	...	Figures not received.	...	...	...	...	...	...	...
15	Bijna Jagir	...	1,286	45	49	...	...	...	...	94	...	...
16	Dharwai Jagir	...	1,030	...	39	...	...	...	...	39	...	...
17	Tori Fatehpur	...	6,171	18	38	...	...	...	...	56	...	...
18	Lugan Jagir	45-28	6,728	22	184	...	...	...	...	176	...	...
19	Nowrangporentment	...	7,000	...	45	...	...	...	...	45	...	...
20	Naigawan Behar	19-35	2,398	...	73	...	...	...	...	73	...	...
21	Bilabri	...	3,000	...	68	...	...	...	...	68	...	...
22	Ahpura Jagir	...	16,146	517	113	...	...	...	...	690	...	...
23	Garrauli	...	5,258	...	Figures not received.	...	...	...	...	...	...	...
24	Bilhat	...	5,357	...	Figures not received.	...	...	...	...	...	...	...
TOTAL CENTRAL INDIA STATES.		172-94	1,067,280	6,806	2,707	—	—	—	8,513	...	...	...
RAJPUTANA.												
1	Kareli	...	...	1,586	...	108	...	...	...	...	...	...
2	Dungarpur	...	...	702	...	—	...	...	...	...	...	...
TOTAL RAJPUTANA STATES.		...	...	2,287	...	108	...	...	...	...	...	...
BOMBAY NATIVE STATES.												
1	Kathiawar	20,000	9,496,057	...	...	...	...	...	...	...	...	1,956
TOTAL BOMBAY NATIVE STATES.		20,000	9,496,057	...	...	...	...	...	...	...	...	1,956

J. HULLAH,

Off. Secretary to the Government of India.

GOVERNMENT OF INDIA.
RAILWAY DEPARTMENT.
(RAILWAY BOARD.)

Statement of Approximate Gross Earnings of Indian Railways.

As regards the figures in column *Tellus* opposite, oxidized ferrites have been used as far as possible.

Isalinde figures for Native State Sections,

(c) Opened from 10th June 1915.

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The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, TUESDAY, APRIL 1, 1919.

THE HON'BLE THE AGENT TO THE GENERAL IN BALUCHISTAN

NOTIFICATION. Quetta, the 1st April, 1919.—In exercise of the powers conferred on him by Sub-section (2) of Section 1 of the British Criminal and Civil Justice

No. 180-J.—In exercise of the powers conferred on him by Sub-section (2) of Section 1 of the British Criminal and Civil Justice Regulation, 1910, the said Regulation shall come into force on the 1st April 1919.

Baluchistan is pleased to d
on the 1st April 1919

By order,

T. G. M. HARRIS, Major,
First Assistant to the Hon'ble the Agent to the
Governor-General in Baluchistan.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 26, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 18th March 1919.

On and after 29th March and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Simla. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Simla and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 8th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 p.m. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*.

J. P. HEWETT,
Secretary to the Government of India."

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J. J. MEIKLE,
Publisher, *Gazette of India*.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 26th April 1919.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

April 14.

4352. F. E. Elmore. *Improvements in processes for the extraction of lead and zinc from their ores.*
4353. Eyre Smelting Co., Ltd., and H. Pearse. *Improvements in liquid fuel burners.*
4354. J. S. E. de Vesian. *Improvements in or relating to reinforced concrete structures.*
4355. P. O. Rowlands. *Improvements in or relating to internal combustion engines and vaporizers therefor.*
4356. A. Bywater, D. Bywater and L. Bywater. *Improvements in and relating to apparatus for raising and forcing oils.*
4357. A. B. C. Coupler, Ltd. *Improvements relating to buffers for railway and like vehicles.*
4358. A. B. C. Coupler, Ltd. *Improvements relating to buffers for railway and like vehicles.*
4359. A. B. C. Coupler, Ltd. *Improvements in brake slack adjusters for railway vehicles.*
4360. D. T. Scott. *Improvements in or relating to internal combustion engines.*
4361. Lobnitz & Co., Ltd. *Improvements in dumper dredges.*
4362. L. J. Simon, J. W. Hinchley and The Fisher Chemical Engineering Co., Ltd. *Improved construction of apparatus for extracting oils, fats, grease, wax, india rubber, sulphur and other substances soluble in organic solvents, from materials containing the same.*
4363. C. Weizmann. *Improvements relating to the carrying out of bacteriological processes.*
4364. Balfour-Guthrie Investment Co. *Improvements in method of producing cyanogen and ammonia.*
4365. F. G. Gasche. *Improvements in the concentration of ores.*
4366. R. Forsyth. *An improved process and apparatus for grinding or pulverizing ores, clinker or the like.*
4367. A. Roberts. *Improvements in blocks and heating walls made from such blocks.*
4368. C. Ellis. *A catalyst and process for making the same.*
4369. A. C. Ionides, Jr. *Improvements in or relating to heating apparatus.*
4370. K. B. Quinlan. *Improvements in and relating to the production of sulphuric acid.*
4371. A. H. R. Fedden, and The Cosmos Engineering Co., Ltd. *Improvements in or relating to internal combustion engines.*
4372. S. Illaing. *Tackle for shifting produce.*
4373. L. C. Davis. *Improvements in candles for filters.*
4374. P. C. Scott-Oldfield. *Railway safety lock.*
4375. McKenzie Holland and Westinghouse Power Signal Co., Ltd. *Improvements in railway traffic controlling systems.*
4376. T. F. Johnson, Jr. *Method of locating faulty insulators.*

April 15.

4377. Electrolytic Zinc Co., of Australasia Proprietary, Ltd. *Improvements in the treatment of zinc bearing ores for the recovery of zinc by electro-deposition.*
4378. Renshaw & Fallows Patents, Ltd. and T. Whitehead. *Improvements relating to apparatus for spinning doubling and twisting yarns or threads of fibrous substances.*
4379. K. Kottmann. *Improvements in roofing for tropical countries.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this Gazette of India, give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

3610. W. Prior, W. L. Prior and G. S. Gibson. *Improvements in the manufacture of hollow articles from wood laminæ.*
3613. General Electric Co. *Improvements in and relating to radiating antenna systems.*
3642. W. Prior, W. L. Prior and J. S. Gibson. *Improvements in the manufacture of hollow and other articles from wood laminæ.*
3646. L. Coatalen, H. C. M. Stevens and Sunbeam Motor Car Co., Ltd. *Improvements relating to internal combustion engines.*
3647. L. Coatalen and Sunbeam Motor Car Co., Ltd. *Improvements relating to internal combustion engines.*
3693. Marconi's Wireless Telegraph Co., Ltd. *Improvements in the employment of thermionic devices for magnification purposes.*
3703. C. R. Collyer and A. V. Flathers. *Improvements in propellers.*
3763. J. N. Chadwick. *Improvements connected with the casting of bombs or projectiles.*
3766. F. E. Elmore. *Improvements in processes for the extraction of lead and zinc from their ores.*
4226. O. Valeri. *Improvements in and relating to anchorages for railway and like tracks.*
4267. J. L. Connor. *Improved sharing brush.*
4290. C. R. Keeran. *Improvements in fountain pens.*
4311. P. M. Mehta. *Improvements in lamps.*
4314. N. P. Roe. *Railway facing point lock worked by detector.*

PRINTED SPECIFICATIONS PUBLISHED.

- Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.
3697. E. Shaw. *Improvements in and apparatus for evaporating or concentrating liquids.*
3698. E. Shaw and G. S. Baker. *Improvements in the preparation of dry or crystallized sugar and sugar preparations.*
3699. E. Shaw, G. S. Baker and G. R. Baker. *Improvements in the treatment or preparation of sugar and in apparatus for use therein.*
3720. E. A. Ashcroft. *Improvements in the heat treatment of potash rocks with salts for the extraction of the potash as soluble compounds.*
3721. E. A. Ashcroft. *Improvements in melting and purifying salts.*
4055. J. Nelson. *Improvements in or relating to the low-temperature distillation of coal, shale and the like.*
4133. John MacDonald & Son, Ltd., and W. Walker. *An improved blower for portable fire hearths or forges.*
4136. E. G. E. Langbert. *Improvements in refrigerating system.*
4147. S. J. Dunstan. *Improvements in bag closures or mouth clamps.*
4148. T. Bateman. *Emergency tomb or grave.*
4152. P. C. Chattopadhyay. *A new or improved form of portable gas generator for generating gases by the action of liquids on chemicals in the solid state and specially meant for generating oxygen gas.*
4153. P. A. H. Mossay, H. C. E. Jacoby and Enclosed Motor Co., Ltd. *Improvements in the cooling of dynamo electric machines.*
4154. Coventry Ordnance Works, Ltd. *Improved apparatus for automatically setting tools or for facilitating the setting of the same.*
4161. P. Fraser. *Manufacture of caustic soda from salt-cake.*
4162. P. Fraser. *Manufacture of barium chloride and sodium sulphate.*
4167. D. Y. Phatak. *Improvements in fire cracker holders.*
4177. J. C. Mahindra. *Improved hand pump.*

PATENTS SEALED.

- | | | |
|-----------------------------|--|--------------------------------|
| 3346. Mylchreest and Brown. | \| | 4040. Singer Manufacturing Co. |
| 3349. Henshaw. | \| | 4041. Cartland and Martin. |
| 3350. Das. | \| | 4043. Sibbald. |
| 3707. Stukenborg. | \| | 4052. Stewart and Woolcock. |
| 4016. Embury. | \| | 4053. Clarke. |
| 4039. Butler and Davis. | \| |  |

RENEWAL FEES PAID.

- 118 of 1907. Rees. (To 17 May 1920.)
 237 of 1907. Fessenden. (To 22 June 1920.)
 402 of 1907. Lane and ors. (To 22 April 1920.)
 485 of 1907. Wood and anr. (To 30 May 1920.)

- 540 of 1907. Kershaw and ors. (To 22 April 1920.)
 569 of 1907. Woodman. (To 22 April 1920.)
 195 of 1908. Jagger. (To 8 June 1920.)
 388 of 1908. Maschinenfabrik Munchen G. m. b. H. (To 20 April 1920.)
 430 of 1908. Harker. (To 20 April 1920.)
 348 of 1910. Serpek. (To 22 April 1920.)
 184 of 1911. Halstead and anr. (To 22 April 1920.)
 185 of 1911. Halstead and anr. (To 22 April 1920.)
 269 of 1911. Deacon and ors. (To 30 June 1920.)
 199 of 1912. Bowles. (To 22 April 1920.)
 200 of 1912. Monotype Machine. (Colonial Patents) Synd. Ltd. (To 22 April 1920.)
 203 of 1912. Jones and anr. (To 22 April 1920.)
 227 of 1912. Cortesey and anr. (To 8 May 1920.)
 247 of 1912. Morris. (To 16 May 1920.)
 277 of 1912. Leighton. (To 4 June 1920.)
 940 of 1913. Jerrim. (To 12 May 1920.)
 950 of 1913. Tarrant and anr. (To 13 May 1920.)
 1604 of 1914. Burke. (To 17 April 1920.)
 1607 of 1914. Bromet and ors. (To 20 April 1920.)
 1608 of 1914. Monotype Machine (Colonial Patents) Synd. Ltd. (To 20 April 1920.)
 1628 of 1914. Pleijel and anr. (To 4 May 1920.)
 1629 of 1914. Pleijel and ors. (To 4 May 1920.)
 1631 of 1914. Knight. (To 11 May 1920.)
 1660 of 1914. Blackall and anr. (To 19 May 1920.)
 1670 of 1914. Addis. (To 25 May 1920.)
 1671 of 1914. Addis. (To 25 May 1920.)
 1717 of 1914. Linotype & Machinery, Ltd. (To 15 June 1920.)
 1729 of 1914. Bursell. (To 23 June 1920.)
 2102 of 1915. Gimingham. (To 19 April 1920.)
 2106 of 1915. (Miss) Houneborg. (To 21 April 1920.)
 2110 of 1915. Donald. (To 26 April 1920.)
 2115 of 1915. Moore and anr. (To 26 April 1920.)
 2140 of 1915. Goddard. (To 17 May 1920.)

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1909.

285. (Eisenwerk (Vormals Nagel & Kaemp) Action-Gesellschaft.)

1910.

598. (Gray.)

1911.

627. (Boucherie.)

1912.

699. (House.)

1913.

1410. (Wilhelmi and ors.) 1417. (Aird.)

1914.

1992. (Moss.)

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. All communications relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) must be made in English

and addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed and a full address given in all communications.

2. *Directions* for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. *These should be consulted before an application is made to the Controller.*

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Models are not required unless specially asked for. Drawings must be on tracing cloth and the Rules and Instructions for the preparation of drawings as given in the Handbook should be strictly followed. A provisional patent cannot be secured under the Indian Patents and Designs Act, 1911.

4. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India application should be made to the patent offices in the countries concerned.

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7. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

AHMEDABAD	R. C. Technical Institute.	HYDERABAD	Revenue Department of His Highness the Nizam's Government.
ALLAHABAD	Public Library.	JALPAIGURI	Office of the Commissioner, Rajshahi Division.
BANGALORE	Indian Institute of Science.	KARACHI	Office of City Deputy Collector.
BOMBAY	Record Office.	LAHORE	Punjab Public Library.
"	Victoria Jubilee Technical Institute, Hydilla.	LONDON	The Patent Office, 25, Southampton Buildings, W.C.
"	The Bombay Textile and Engineering Association, No. 1A, Suseax Road, Parel.	MADRAS	Record Office, Egmore.
CALCUTTA	Patent Office, No. 1, Council House Street.	MYSSORE	College of Engineering.
CAWNPORIE	Civil Engineering College, Silvapur.	NAGPUR	Office of the Secretary to Government, General and Revenue Department.
CHINNAPURAM	Office of the Director of Industries, United Provinces.	POONA	Victoria Technical Institute.
CHITTAGONG	Office of the Commissioner, Burdwan Division.	RANGOON	College of Engineering.
DACCA	Office of the District Board, Dacca.	ROORKEE	Office of the Revenue Secretary Government of Burma.
DEHLI	Office of the Deputy Commissioner.	SIMLA	Thomason College.
		WASHINGTON (U. S. A.)	Office of the Collector.
			The Patent Office.

8. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

9. Publications on sale at the Patent Office:—

	Price. Rs. P.
(a) Patent Office Handbook (Acts, Rules and instructions)	1 0
(b) The Indian Patents and Designs Act, II of 1911	0 10
(c) The Indian Patents and Designs Act, II of 1911 (Urdu and Hindi).	each 2
(d) The Indian Patents and Designs Rules, 1912	0 2
(e) Weekly Notifications (Extract from the Gazette of India) Annual subscription with postage	0 1
(f) Inventions (Consolidated Subject Matter Index, 1900-1908, and Chronological lists, 1900-1904)	8 0
(g) Inventions (Consolidated Subject Matter Index, 1900-1911, and Chronological lists, 1905-1911)	2 0
(h) Patent Office Journals (Issued quarterly)	3 0
(i) Patent Office Journals, 1912, 1914, 1915, 1916, 1917, 1918	each 1 0
(j) Printed specifications of inventions since 1912	each 0 8

H. G. GRAVES,
Controller of Patents and Designs.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 22nd April 1919.

LIABILITIES.			ASSETS.		
Rs.	A.	P.	Rs.	A.	P.
Capital paid up	2,00,00,000	0 0	Government Securities	5,75,43,007	0 0
Reserve Fund 1,89,00,000	0 0	0	Other authorized Investments	1,34,89,144	0 0
Transfer to Special Reserve Fund for Depreciation of Investments, ^{see} below	25,00,000	0 0	Loans on Government and other authorized Securities	9,90,13,128	5 3
Reserve for Depreciation of Investments	25,00,000	0 0	Accounts of Credit on Government and other authorized Securities	4,58,88,521	11 1
Public Deposits at Head Office	5,79,77,422	2 3	Bills discounted and purchased	1,68,17,052	10 0
Public Deposits at Branches 1,21,91,592	15 4	7	Balances with other Banks	27,79,238	7 1
Other Deposits at Head Office and Branches	23,69,06,073	1 0	Bullion . . . . .	.....
Bank Post Bills, etc.	21,59,829	12 11	Dead Stock	28,66,315	9 11
Sundries	28,62,877	6 7	Stamps	15,003	2 1
	Rs. 35,00,97,795	6 1	Sundries	3,15,131	9 3
			Cash and Currency	Rs. 20,87,26,512	6 8
			Notes at Head Office	4,47,81,042	10 6
			Cash and Currency	11,22,71,252	15 5
			Notes at Branches 6,74,00,210	4 11	
				Rs. 35,00,97,795	6 1

* Includes Sews. & $\frac{1}{2}$ Sews., value Rs. 3,79,860 0 0

† Do. do. do. .. 5,20,395 0 0

Rs. 9,09,255 0 0

By the order of the Directors,

BANK OF BENGAL: }
Calcutta, 24th April 1919.

H. FISHER, N. H. MATHESON,
Chief Accountant, Offg. Secretary & Treasurer.
Rate for Demand Loans 6 per cent.
Percentage 85-63.

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List of Text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

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 M. Chhote Lal, Lalkurti Bazar, Ambala.
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 M. Mohamed Khalil, Urdu Instructor, Mohalla Maimaran, Ambala City.

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AMROHA.—M. Khwaja Amir Ahmad Ansary, Government High School, Amroha.

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 M. Hussain Mirza, 1, Gun Troop Road, Bangalore.
 †M. Mukhter Ahmad, 1, Gun Troop Road, Bangalore.
 M. Ghulam Ahmed Sabir, 68, Dispensary Road, Bangalore (Cantonment).
 M. Akmal Ali Akmal, Officers' School of Instruction, Bangalore.
 M. Muhammad Muslim, Officers' School of Instruction, Bangalore.
 *M. S. M. Abdullah Afzali, Officers' School of Instruction, Bangalore.

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BAREILLY.—M. Hafizuddin Khan, B.A., Aqab Kotwali, Bareilly.

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 Mr. Mohd. Shah Ahmad Muzhari, M.A., Address.—Kerawala Mansion, Carnac Road, Bombay 2.
 Mr. Ismail Babaji Bhaldar, Address.—Beerbani Mosque, Old Hubli, Hubli, District Dharwar.

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 M. A. M. F. Wahab, Librarian, Calcutta Madrasah, 14, Zakaria Street, Calcutta.
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 M. Abdul Wajid, 106, Harrison Road, Calcutta.
 M. A. M. Ubaidur Rashid, B.A., 4, Korabardar Lane, P. O. Wellesley, Calcutta.
 M. Nisar Ahmad Khan, 49, Ice Factory Lane, Entally, Calcutta.
 M. Shahabuddin Ahmed Siddiqi, 41, Gardner Lane, Entally P. O., Calcutta.
 M. Syed Abu Zafer, 36, European Asylum Lane, Calcutta.
 M. Md. Quasim Khan, C/o H. A. Rahaman & Co., 44, Lower Chitpore Road, Calcutta.
 M. Mohd. Aazam, 19, Tiljala 1st Lane, P. O. Balligunge, Calcutta.
 †M. Mirza S. M. K. Sultan, B.A., M.F., 11, Colcotola Street, Calcutta.
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 M. Mohd. Israil Khan, 5, Doctor Karam Hossain Lane, Balligunge.
 M. Mohd. Qurban Ali Aari, 28, Park Lane.

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*M. Din Mohammad Khan Talib, Officer, Cadet Unit.

CAWNPORO—

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 M. S. M. Aminuddin, Officers' Teacher, Chain Suhki's Compound, Chatai Mahal, Cawnpore.

DELHI.—M. Aziz-ur-Rahman (of Delhi), Regimental Munshi, The Fort, Delhi.

DERA GHazi KHAN.—M. M. Waris Ali Khan, "Waris," Junior English Master, Government High School
 Dera Ghazi Khan.

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 M. Harnam Das, Headmaster, Malwa Khalsa School, Ferozepore City.

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HYDERABAD (DEOGARH).—M. Jamauddin, Revenue Secretariat, H. E. H. the Nizam's Government, Hyderabad.

JHANSI—

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 M. Abdullah Khan, Officers' Munshi, Sader Bazar, behind Kotwali.

JHELUM—

M. Thakur Das Pahwa, Officers' Munshi, Jhelum.
M. Chandan Khan, Officers' Munshi, Pharianwala Bazar, Jhelum.

JUBBULPORE—

M. Abdul Rahim, Regimental Munshi, 1/4th Royal West Kent Regiment, Saddar Bazar, Jubbulpore.
M. Mabd. M. Haque, Officers' Munshi, C/o Nisar Ali Shah's Garden, Narbadda Road, Jubbulpore Canstt.
Mr. Mahomed Zahid Khan, C/o Hakim Mahomed Hayat Khan, General Merchant, Sadar Bazar, Jubbulpore.

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M. Dharm Lal, C/o Oriental Book Depôt, Jullundur.

M. Murtaza Ahmad Khan, Akhgar Durrani, Village Phaddam, Post Office Parjian, District Jullundur.

KABACHEI.—

M. Anandram Thadomal, Regimental Munshi, Norfolk Regiment, Garrikhata, Karachi.

KASAULI.—

M. Anand Sarup, Depôt Munshi, Kasauli (summer only).

KOHAT.—

M. Lal Muhammad Qureshi, Officers' Munshi, C/o Head Master, A. V. M. Islamia School, Kohat.

KOLHAPUR.—

Pt. Vasudeo Damodar Kulkarni, 112, Shahapur, Kolhapur.

LAHORE—

M. Sham Lal Bhargava, Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Syed Mohammad, B.A. (Cal.), No. 3, Katoornal Building, Beacon Road, Lahore.
M. Mohd. Isbaq, Regimental Munshi, Bengali Mohalla, Sadar Bazar, Lahore Cantonment
M. M. Abdul Hamid, C/o H. Abdul Latif, Esq., Pleader, Haveli Pathranwalli Mochi Gate, Lahore.
M. Muhammad Din, 2999, Pir Gilanian Street, Lahore.
M. Abdir Rahman Ahmed, C/o M. Nizamuddin Saheb, Kucha Rangrezan, Lohari Mandi, Lahore.

LUCKNOW—

M. Abdul Karim, C/o The 10th Battalion, Middlesex Regiment, Lucknow.
M. Mohd. Ashfaq Hussain, Regimental Munshi, 1/10th Middlesex Regiment, Lucknow.
M. Sh. Abdul Rabb, E(d) Section, No. 1 Barrack of 1/10th Middlesex Lines, Lucknow.
M. Abdul Alim, Hussainganj, Lucknow.
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M. Mohammad Musarrat Ali, Hewett Road, near Post Office, Lucknow.
M. Abdul Hamid, Kook's Hospital, Ghusayri Mandi Lucknow.
M. S. Muzaffar Hussain "Zaidi", C/o Maulana Sofi, Molvi Ganj, Lucknow.

LUDHIANA—

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M. Amar Nath Yogi, Professor of oriental languages, Ludhiana.

MADRAS.—

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MEERUT—

M. Ahmad Bux, Regimental Munshi, British Reserve Cavalry Regiment, Meerut.

MHOW—

Mr. Thomas Shah, son of Shaikh Mahomed Shah, C/o Commandant, Machine Gun Centre, Mhow.
Mr. Syed Muhammad Umar, C/o Post Master, Mhow.

MOZUFFERPORE—

M. Mohd. Shuaib, Arabic Teacher, Zilla School, Mozufferpore

MULTAN—

M. Sultan Muhammad, Regimental Munshi, Multan Cantonment.
M. Sher Ali Khan Rind, House No. 634, Sudder Bazar, Multan.
M. S. M. Ramzan Masrur, Cantonment School, Multan.

MURREE HILLS—

M. S. C. Bagchi, Munshi, Lawrence Government European School, Ghoregali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din, Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M. Bodh Raj, Regimental Munshi (summer only).
M. Abdul Karim Khan, Regimental Munshi, 2/4th Borderers, Lower Gherial, Murree, Hills.

NAINI TAL.—

M. Faqir Ulla, St. Joseph's College, Naini Tal.

NASIK—

M. Mohd. Arif, Officers' School of Instruction.
M. Habibun Nabi Khan Sanaat, Officers' School of Instruction.
M. Azherus Sedain, Officers' School of Instruction.
M. Abdul Habib Khan, Officers' School of Instruction.
M. Mohamad Sharafat Ali, Officers' School of Instruction.
M. Mohd. Abdul Hamid, Officers' School of Instruction.

NASIRABAD—

M. S. Sadiq Ali, Munshi Faqil, C/o Peerjee Mohd. Ali, Sugar and Tea Merchant, Nasirabad (Rajputana).

NOWSHERA—

M. Sadal Mabud, Officers' Munshi, Nowshera City.
M. S. Karim Baksh, Regimental Munshi, Sadar Bazar, Nowshera, N.-W. F. P.

PATNA.—

M. S. Fashuddin Balkhi, Bakhshi Muhamala, Patna City.

PESHAWAR—

M. Ahmed Din, Regimental Munshi, 1st Royal Sussex Regiment, oppo. to the Post Office, Sadar Bazar, Peshawar.
M. Abdur Rabbin, Head Master, Islamia High School, Peshawar.

M. Ajab Shah Anand, Officers' Munshi, Dakni Nama, Peshawar City.

M. Kazi Ghulam Nabi, opposite General Post Office, Sadar Bazar, Peshawar.

*M. Sayyid Zafar Shah Bukhari, Head clerk, office of the Inspector of Schools, Northuru Circle, N.-W. F. P., Peshawar.

M. S. Ali Hussain Shah, Garhi Hazrat Karim Shah Sabib Bukhari, Karimpura, Peshawar City.

M. H. S. Wajid Ali Shah, Mohalla Sayedan, Karimpura, Peshawar City

POONA—

M. S. R. Kapur, Regimental Munshi, 1st Norfolk Regiment, C/o Pandit Diwan Chand, Accountant, A. C. R. E.'s Office, Poona.

QUETTA—

M. Mol d. Rahim Shah, Urdu Instructor, Cadet College.
M. Mohamed Sarwar, Urdu Instructor, Cadet College.
Pt. Ehrday Narayan, Urdu Instructor, Cadet College.
M. S. Abdul Aziz, The King's Regiment, Quetta.
M. Syed Inam Ali, Mission Roa', Quetta.
M. Sher Mohamed, Urdu Instructor, Cadet College.
M. Sita Ram Mehta, Urdu Instructor, Cadet College, Quetta.
M. Jawali Prashad, Urdu Instructor, Cadet College, Quetta.
*M. S. Barkat Ali, Urdu Instructor, Cadet College, Quetta.
M. Ditti Khan, Urdu Instructor, Cadet College, Quetta.
M. Farzand Ali Khan (of Pata), Urdu Instructor, Cadet College.
M. Syed Hindi Hussain, Urdu Instructor, Cadet College.
M. Mahmud Hasan Israili, Urdu Instructor, Cadet College.
M. Syed Aulad Hussain, Cadet College, Quetta.
M. Abdul Hakim Khan, Nisht - Shair Mansil (M. W. S., Military District).
M. Jija Lall, Cadet College, Quetta.
M. Md. Basil Khan, Cadet College, Quetta.

QUETTA—contd.

- M. Ghulam Murtaza Beg, Cadet College, Quetta.
 M. Ram Khan, Cadet College, Quetta.
 M. Haji Ahmad Fakhriy, Cadet College, Quetta.
 *M. S. Aulad Ali Ghani, Cadet College, Quetta.
 M. Mohd. Sarwar Khan, Mirza, Anderson Road, Baba Mohalla, Quetta.
 M. M. Ghulam Haider Khan, C/o Meers Khuda Bakhsh & Co., Bruce Road, Quetta.

RAWALPINDI—

- M. Ghulam Mohy-ud-Din, Regimental Munshi, 2nd Battalion, North Staffordshire Regiment, Rawalpindi (winter only).
 M. Ghulam Rasul, Sadar Bazar, Rawalpindi.
 M. K. R. Mehta, Regimental Munshi, 1st F. S. Garrison Battalion, Somerset Light Infantry.
 M. Bodh Raj, Regimental Munshi (winter only).
 †M. Fazl Elahi, C/o Elahi Bukash & Co., Polo Sports Works, near Main Gate, Rawalpindi.
 V. Mohd. Abdul Khaliq, C/o Munshi Ali Ahmad, Butcher's Street, Sadar Bazar, Rawalpindi.
 *M. M. Musafir Hamid Faruqi, C/o M. Rahmat Ali, Veterinary Assistant, Transport Bullock Dep't, Rawalpindi.

RISALPUR.—M. Kazi Abdul Haqq Khan, Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

ROORKEE CITY.—M. Fazl-i-Haq, Muhamali Satti, Roorkee City.

ROHTAK.—M. Mohammad Akeeluddin, Fort, Rohtak.

SIALKOT—

- M. Abdul Hamid Khan, Officers' Munshi, Mori Gate, New Street, Sialkot.
 M. Ghulam Rasul Sved, Raja Street, Sialkot.
SIMLA.—M. Abdul Latif, Urdu Instructor, C/o M. Mohamed Bukah Sahib, Pleader, Lower Bazar.
SUBATHU—
 M. Amar Nath Varma, Officers' School of Instruction, Subathu.
 M. Anand Swarup, Officers' School of Instruction, Subathu.
 M. Md. Khalil-ur-Rahman, Officers' School of Instruction, Subathu.
 M. Md. Miyan Khan Haidari, Officers' School of Instruction, Subathu.
 M. Amir Bukhsh Gyani, M. F., Officers' School of Instruction, Subathu.
 *M. Habib Ulub, Syed, Officers' School of Instruction, Subathu.
 M. Mool Chand Saligal, Officers' School of Instruction, Subathu.

WELLINGTON—

- M. Syed Khurshad Ali, Urdu Instructor, Cadet College, Wellington.
 M. Abdul Majid Sharif Quraishi, Muhamali, Cadet College.

Qualified Bengali Teachers.

CALCUTTA.—Babu Surendra Chandra Chatterjee, 6, Muktaram Row, Calcutta.
RUNGPUR.—Babu Mukunda Lal Das Gupta, Kakina, District Rungpur.

Qualified Canarese Teacher.

BANGALORE.—M. R. Ry. K. Hanumantha Rao, No. 1, Main Road, Sesadripuram, Bangalore.

Qualified Malayalam Teacher.

ADICHANALLORE.—M. R. Ry. N. Sankara Pillai, First Assistant, H. G. E. School, Adichanallor.
KOTTAYAM.—M. R. Ry. A. I. Pothen, Malayalam Munshi, Basel Mission High School, Kottayam.

Qualified Marathi Teachers.

EAST KHANDESH.—Mr. Laxman Narayan Phandis, B.A., C/o Mr. M. N. Phandis, Editor, Kavya-Ratnawali, Jaigun.

POONA CITY—

- Mr. Govind Krishnan Meek, Sanskrit Teacher, New English School, Poona City.
 Mr. D. K. Pathak, 442, Nadaiviv, Peth, Poona City.
 Mr. V. L. Deshpande, 641, Budhwar Peth, Poona City.

RATNAGIR.—M. Waman Vishnu Vaidya, C/o Mr. R. K. Bal, B.A., LL.B., Sub-Judge, Malwan, District Ratnagiri.
SHOLAPUR.—Mr. Vishnu Avant Salgarkar, C/o Mr. Harichand Amichand Shah, Sholapur.

Qualified Punjabi Teacher.

LAHORE.—M. Muhammad Zafar Ali, Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.**MADRAS—**

- M. R. Ry. K. Raghavachari, Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.
 M. R. Ry. A. M. Satakoparananuja Acharya, Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.—M. R. Ry. V. Subba Rao, Stewartpetta, Pithapuram, Godavari District.

NELLORE.—K. Subrahmanyam Sarma, Telugu Pandit, A. B. M. Girls' High School, Nellore.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

Teachers whose names are preceded by a cross (†) are out of India.

CALCUTTA,

The 3rd April 1919.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

11 B

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

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J. A. CHAPMAN,
Librarian.

SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE, CINCHONA FEBRIFUGE, RESIDUAL ALKALOID AND QUINOIDINE.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona Alkaloids. QUININE can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bond fide* public purposes. It is never sold to private persons or firms. CINCHONA FEBRIFUGE both in powder and 3½ grain tablet forms and CINCHONIDINE can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. QUINOIDINE or *pure Amorphous Alkaloid* and *Residual Alkaloid* or *Amorphous Cinchona Alkaloid*, which contains about 40 per cent. of *Pure Amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system*, and are obtainable from the SUPERINTENDENT, JUVENILE JAIL, ALIPORE.

The rates for these drugs from 1st April 1918 are as follows:—

SULPHATE OF QUININE.

For quantities 60 lbs. and above in one delivery	Rs. 28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	" 29 "
For any quantity less than 6 lbs.	" 30 "

SULPHATE OF CINCHONIDINE.

For quantities of not less than 6 lbs. in one delivery	Rs. 11 per lb.
For any quantity less than 6 lbs.	" 12 "
(Only small quantities available when in stock.)	

CINCHONA FEBRIFUGE.

For quantities of not less than 6 lbs. in one delivery	Rs. 5 per lb.
For quantities less than 6 lbs.	" 6 "

CINCHONA FEBRIFUGE TABLETS.

For quantities of not less than 6 lbs. in one delivery	Rs. 6 per lb.
For any quantity less than 6 lbs.	" 7 "

QUINOIDINE in non Tablet form (when in stock) and Residual Alkaloids.

QUINOIDINE TABLETS.

For quantities of not less than 6 lbs. in one delivery	Rs. 6 per lb.
For quantities less than 6 lbs. in one delivery (when in stock)	" 7 "

Quinine is available in 1-oz., ½-lb., ¼-lb., 1-lb. and 4-lb. tins.

Cinchonidine is available in ¼-lb., ½-lb. and 1-lb. tin.

Cinchona Febrifuge is available in 4-lb., ½-lb. and 1-lb. tin.

Residual Alkaloid is available in 1-lb., 5-lb. and 10-lb. tins.

Quinoidine is available in 1-lb. tin.

Quinoidine Tablets are available in 1-lb. tin.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V. P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail Steamer or by Post. A scale of Postage is given below:—

[For ½ and ¾ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

Quinoidine tab: 1 lb. Weg. 3 lbs Postage	Rs. A. P.
Quinoidine tab: 2 lb. Weg. 6 lbs Postage	0 10 0
Quinoidine tab: 3 lbs. Weg. 9 lbs. Postage	1 0 0

N.B.—Postage stamps are not accepted as revenue.

**STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD
FROM 8TH TO 15TH APRIL 1919.**

(In Lakhs of Standard Tolas.)

(a) Exclusive of \$10 of purchased silver brought on the Mint premises but not yet received.
 (b) Exclusive of 397 of purchased silver brought on the Mint premises but not yet received.

(a) Exclusive of \$10 of purchased silver brought on the Mint premises but not yet received.
(b) Exclusive of 397 of purchased silver brought on the Mint premises but not yet received.

The MAJESTY's List :
Calcutta, the 23rd April 1819.

ACCOUNTANT-GENERAL, PUNJAB.

Distribution Statement of the Receipts in the North-West Frontier Province for February 1919 and of the Budget Estimate for the year 1918-19.

Revenue and Receipts.		Budget Estimate for 1918-19.				Receipts from 1st April, 1918 to 28th February 1919.							
		Imperial.		Special.		Total.		Imperial.		Special.		Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Land Revenue		3,600	23,44,000	23,44,000		23,47,000	1,49,916	22,17,749	22,17,749				Rs.
II.—Opium		...	63,000	63,000		63,000	8,034	80,964	80,964				
IV.—Stamps		...	7,17,000	7,17,000		7,17,000	79,636	6,67,31	6,67,31				
V.—Excise		...	4,57,000	4,57,000		4,57,000	1,01,186	5,48,026	5,48,026				
VI.—Provincial Taxes		...	1,000	1,000		1,000	535	535	535				
VII.—Customs		...	6,000	6,000		6,000	...	6,211	6,211				
VIII.—Income Tax		...	2,94,400	2,94,400		2,94,400	41,990	2,48,245	2,48,245				
IX.—F. rest		...	3,75,000	3,75,000		3,75,000	8,018	2,56,380	2,56,380				
X.—Registration		...	60,000	60,000		60,000	6,711	51,215	51,215				
XI.—F. tribute from Native States		...	...	...		...	...	...	...
XII.—Interest		47,000	47,000	47,000		2,28,000	2,28,000	23,717	23,717				
XVII.—Law and Justice—Courts of Law		...	31,000	31,000		31,000	99,901	7,496	7,496				
XVIII.—Ditto—Jails		...	32,000	32,000		32,000	82,000	8,032	8,032				
XVII.—Police		...	25,000	25,000		25,000	1,731	1,731	1,731				
XIX.—Education		...	1,000	1,000		1,000	8,297	1,000	1,000				
XXXA.—Medical		...	...	...		...	...	...	...
XXXB.—Sanitation		...	11,000	11,000		11,000	...	...	...	
XXXC.—Agriculture		...	...	...		...	...	...	...
XXXD.—Scientific and other Miscellaneous Departments		...	...	...		...	...	...	...
XXXII.—Ric. 1/-s in aid of Superannuation, etc.		...	28,000	28,000		28,000	29,000	2,653	2,653				
XXXIII.—Stationery and Printing		...	29,000	29,000		29,000	21,000	1,932	1,932				
XXXIV.—Irrigation		...	1,54,000	1,54,000		1,54,000	154,000	13,744	13,744				
XXXV.—Irrigation—Major Works—Direct Receipts		9,13,000	9,13,000	9,13,000		9,13,000	13,34,000	1,23,376	1,23,376				
XXXVI.—Irrigation—Minor Works and Navigation		...	...	...		...	...	...	...
XXXVII.—Civil Works		...	1,74,000	1,74,000		1,74,000	12,280	1,35,186	1,35,186				
Total Revenue and Receipts		9,39,000	54,87,000	64,36,000		6,40,706	6,40,706	6,35,631	6,35,631				
Add—Debt Accounts		...	...	...		1,18,61,458	1,18,61,458	...	...		
Opening Cash Balance		...	...	...		...	...	...	...
GRAND TOTAL		...	...	...		...	...	...	...

(a) On 1st April 1918.
(b) On 1st February 1919.

D. R. MATHESON,
Accountant-General, Punjab

OFFICES OF THE ACCIDENT-GENERAL INSURANCE

LAWRENCE,
The 17th April

ACCOUNTANT-GENERAL, PUNJAB.

Distribution Statement of the Expenditure in the North-West Frontier Province for February 1919 and of the Budget Estimate for the year 1918-19.

Expenditure.	Budget Estimate for 1918-19.			Disbursement from 1st April 1918 to 28th February 1919.		
	Imperial.	Special.	Total.	Rs.	Rs.	Rs.
1.—Refunds and Drawbacks	13,000	13,000	26,000	1,945	11,830	33,661
2.—Assignments and Compensations	9,000	0	9,000	9,007	9,007	19,614
3.—Land Revenue	4,26,070	9,000	7,27,070	3,61,572	2,61,364	6,25,936
6.—Stamps	14,000	15,100	29,100	9,317	7,390	18,64
7.—Excise Tax	8,000	8,000	16,000	1,489	4,90	14,759
10.—Income Tax	2,000	2,000	4,000	1,99	4,91	981
11.—Forel	87,000	87,000	1,74,000	18,137	70,056	140,111
12.—Registration	6,000	7,000	13,000	1,687	6,644	13,289
13.—Interest on Ordinary Debt	..	..	..	..	..	..
14.—Interest on other obligations	..	..	..	..	..	..
15.—General Administration	2,75,000	1,40,000	4,15,000	29,011	2,24,631	3,32,184
15A.—Law and Justice—Courts of Law	4,77,000	2,39,000	7,16,000	57,812	4,27,910	6,35,870
15B.—Litto—Jails	1,64,000	1,65,000	3,29,000	28,020	1,52,831	3,05,661
20.—Police	14,12,000	14,11,100	28,23,100	23,691	11,63,412	23,26,383
22.—Education	3,19,000	3,45,000	6,97,000	55,715	3,23,512	6,40,026
23.—Ecclesiastical	65,000	..	65,000	6,178	61,941	61,941
24A.—Medical	96,000	96,000	1,42,000	12,524	86,218	147,766
24B.—Sanitation	79,100	78,00	247,100	51,378	51,374	1,02,749
25.—Political	23,05,000	23,05,000	47,85,000	3,75,189	22,08,775	20,37,459
26A.—Agriculture	72,000	72,000	1,44,00	8,341	35,746	71,433
26B.—Scientific and other Miscellaneous Departments	6,000	6,000	11,000	4,522	4,922	9,014
27.—Territorial and Political Pensions	61,000	..	61,000	1,024	71,811	71,811
28.—Civil, Forlough and Absentee Allowances	..	..	..	..	..	..
29.—Superannuation, Allowances, and Pensions	98,000	97,000	185,000	13,241	80,065	178,110
30.—Stationery and Printing	68,000	68,000	1,35,000	7,52	44,226	88,432
32.—Mail-wages	27,000	27,000	52,000	5,200	24,138	48,276
33.—Famine Relief	..	..	..	..	..	..
42.—Major Works—Working Expenses	12,34,000	3,06,000	16,40,000	28,154	2,86,374	6,72,749
43.—Minor Works and Navigation	25,000	25,000	60,000	49,687	46,221	50,443
45.—Civil Works	12,98,000	12,92,000	25,90,000	1,86,611	5,89,813	11,79,626
Add—Debt Accounts	88,18,000	71,19,000	1,59,67,000	1,73,047	63,71,618	1,20,03,302
	..	..	..	1,16,92,370	..	11,91,63,175
Balace on 25th February 1919	..	..	..	1,28,08,417	..	13,11,66,477
TOTAL	..	..	..	14,62,383	..	14,52,383
GRAND TOTAL	..	..	..	1,43,20,800	..	13,21,18,890

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes entituled for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th April 1919.

AGENT TO THE GOVERNOR GENERAL IN CENTRAL INDIA.

NOTIFICATIONS.

Central India Agency, Indore, the 14th April 1919.

No. 553-B.—In exercise of the powers conferred by sections 14 and 42 of the Central India (Administered Areas) Excise Law, 1917, the Agent to the Governor General in Central India, with the previous sanction of the Governor General in Council, is pleased to prohibit within the areas to which the Law applies the import, export, transport, possession, sale and manufacture of morphia and cocaine drugs save as permitted by the following rules, *viz.* :—

1. These rules may be cited as the Central India (Administered Areas) Morphia and Cocaine Rules, 1918.
2. In these rules, unless there is something repugnant in the subject or context,—
 - (a) "The Law" means the Central India (Administered Areas) Excise Law, 1917.
 - (b) "Approved practitioner" means—
 - (i) any person registered as a medical practitioner under the Medical Act, 1858, and any Act of Parliament amending the same, or under any law for the registration of medical practitioners for the time being in force in any part of British India, or
 - (ii) any person registered as a dentist under the Dentist's Act, 1878, and any Act of Parliament amending the same, or
 - (iii) any person possessed of qualifications which render him eligible for registration as a medical practitioner or dentist, as the case may be, under the Medical Act, 1858, the Dentist's Act, 1878, and any Act of Parliament amending the same Acts, or under any law for the registration of medical practitioners or dentists for the time being in force in any part of British India, and approved by the local excise authority for the purpose of these rules, or of corresponding rules for the time being in force in any part of British India,
 - (iv) any other person engaged in medical or veterinary practice and approved by the Chief Excise Authority for the purpose of these rules or of corresponding rules for the time being in force in any part of British India.
 - (c) "Chief Excise Authority" means the Excise Commissioner for Central India and includes any other officer who may be appointed by the Agent to the Governor General in Central India by name or by virtue of his office, to perform generally or in any specified area all or any of the functions of the Chief Excise Authority for the purpose of these rules.
 - (d) "Cocaine drugs" means cocaine and cocaine substitutes.
 - (e) "Licensed dealer" means a person who has obtained a license under these rules for the manufacture, possession and sale otherwise than on prescription of morphia or of cocaine drugs.
 - (f) "Licensed chemist" means a person who has obtained a license under these rules for the manufacture, possession and sale on prescription of morphia or of cocaine drugs.
 - (g) "Prescription" means a prescription given by an approved practitioner for the supply of morphia or of cocaine drugs to a patient, which must state the name and address of the patient and must be dated and signed by the practitioner with his full name and address and qualifications.

II.—MANUFACTURE.

3. A licensed dealer or chemist may, subject to the conditions of his license, manufacture morphia from opium or morphia, and cocaine drugs from cocaine drugs, lawfully possessed by him.

4. A licensed chemist may, subject to the provisions of rule 20, dispense morphia or cocaine drugs on prescription.

III.—POSSESSION.

5. Any person may possess such quantity of morphia or of cocaine drugs as has been at one time dispensed for his use in accordance with the provisions of rules 4 and 20, or of corresponding rules for the time being in force in any part of British India.

6. An approved practitioner may possess, for his use in his practice but not for sale, morphia or cocaine drugs not exceeding in the aggregate 120 grains of each:

Provided that the local excise authority may, by special order, authorise any such practitioner to possess as aforesaid any larger quantity.

7. A person authorised in this behalf by the local excise authority by an order made under rule 22 may possess such quantity of morphia or of cocaine drugs in such manner as may be specified in such order.

8. A licensed dealer or licensed chemist may possess such quantity of morphia or cocaine drugs in such manner as may be specified in his license.

9. A person to whom a pass has been granted under these rules for the import, export or transport of morphia or of cocaine drugs may possess such quantity of morphia or of cocaine drugs in such manner as may be specified in his pass.

IV.—IMPORT, EXPORT AND TRANSPORT.

10. Any person may import, export and transport such morphia or cocaine drugs as he may lawfully possess under rule 5.

11. An approved practitioner may import, export and transport such morphia or cocaine drugs as he may lawfully possess under rule 6.

12. A person authorised in this behalf by the local excise authority by an order made under rule 22 may import such quantity of morphia or of cocaine drugs in such manner as may be specified in such order, on an indent countersigned by a Chief Medical Officer or Civil Surgeon or Superintendent of the Civil Veterinary Department.

13. A person to whom a pass has been granted under these rules for the import of morphia or of cocaine drugs may import such quantity of morphia or of cocaine drugs in such manner as may be specified in his pass.

14. When a pass has been granted (a) under the rules for the time being in force in any part of British India, (b) by the local excise authority of an area to which the Law applies, or (c) by the Resident or Political Agent in any Native State to bring morphia or cocaine drugs from any area to which the Law applies into such part, area, or State and when such pass has been countersigned by the local excise authority of the area from which the morphia or cocaine drugs is or are to be brought in accordance with these rules, a licensed dealer may, subject to the conditions of his license, export such quantity of morphia or of cocaine drugs in such manner within such period and by such route as may be specified in such pass.

An indent for morphia or cocaine drugs countersigned by a Chief Medical Officer or Civil Surgeon or Agency Surgeon or Superintendent of the Civil Veterinary Department shall, for the purposes of this rule, be deemed to be a pass, and shall not require further countersignature.

15. A person authorised in this behalf by the Chief Excise Authority by a special order made under rule 23 may export such quantity of morphia or of cocaine drugs in such manner as may be specified in such order.

16. A person to whom a pass has been granted under these rules for the transport of morphia or of cocaine drugs may transport such quantity of morphia or of cocaine drugs in such manner as may be specified in his pass.

17. Every person importing, exporting or transporting morphia or cocaine shall comply with such general or special directions as may be given by the Chief Excise Authority.

18. Nothing in these rules shall be deemed to permit—

(1) the import of morphia or of cocaine drugs—

(a) from any part of British India, unless the rules for the time being in force in such part relating to the export of morphia or of cocaine drugs, as the case may be, have been complied with,

(b) from any foreign territory, unless the duty leviable at the place of importation under the Indian Tariff Act, 1894, or any other enactment for the time being in force, has been paid, and the pass has been endorsed by the Customs Collector ;

(2) the import, export or transport of morphia or of cocaine drugs by post.

V.—SALE AND DISPENSING.

19. A licensed dealer may, subject to the conditions of his license, sell or supply otherwise than on prescription—

(a) to a dealer or chemist licensed under these rules or under the rules for the time being in force in any part of British India.

(b) to an approved practitioner,

(c) to a person authorised under rule 22 of these rules or under any corresponding rule for the time being in force as aforesaid,

morphia or cocaine drugs not exceeding the quantity which such dealer, chemist, practitioner or person may lawfully possess. He shall maintain a written record of every such sale in such manner as the Chief Excise Authority may direct, and every package or bottle of cocaine drugs sold by him shall be clearly marked with the quantity and percentage of cocaine contained in it.

20. A licensed chemist may dispense morphia or cocaine drugs on prescription, subject to the following conditions, namely :—

(a) He shall dispense morphia or cocaine drugs in such quantity and for the use of such person only as may be specified in the prescription.

(b) He shall in every case enter on the prescription the date of dispensing, and shall sign or seal the prescription giving his name and address.

(c) If the prescription does not bear a superscription by an approved practitioner stating that it is to be repeated, and at what interval of time it is to be repeated, and how many times it is to be repeated, he shall dispense morphia or cocaine drugs once only on such prescription, and shall retain the prescription; provided that he shall first warn the person presenting the prescription that unless it bears such a superscription as aforesaid it will be retained.

- (d) If the prescription bears a superscription as aforesaid, but it appears that morphia or cocaine drugs have already been dispensed on the prescription six times or such number of times as the prescription is required to be repeated, or that the interval specified in the superscription has not elapsed since the prescription was last dispensed, he shall not dispense morphia or cocaine drugs on such prescription unless it is further superscribed in that behalf by an approved practitioner.
- (e) Every package or bottle of cocaine drugs dispensed by him shall be clearly marked with the quantity and percentage of cocaine contained in it.
- (f) Any other conditions that may be contained in his license.

He shall maintain a written record of every such dispensing in such manner as the Chief Excise Authority may direct.

VI.—APPROVAL, AUTHORISATION, LICENSES AND PASSES.

21. (1) The Chief Excise Authority may approve, for the purposes of rule 2 (b) of these rules, any person engaged in Medical or Veterinary practice.

(2) The local excise authority may in like manner approve any person possessed of the qualifications specified in rule 2 (b) (iii).

22. The local excise authority may, with the sanction of the Chief Excise Authority, by general or special order authorise any approved practitioner in managing or supervising charge of a hospital or dispensary to possess, import and transport such quantity of morphia or of cocaine drugs in such manner as may be specified in such order.

23. The Chief Excise Authority may by special order authorise any person to export morphia or cocaine drugs.

24. (1) An officer empowered in this behalf by the Chief Excise Authority may grant to any person a dealer's license, permitting him to manufacture, possess and, subject to the provisions of rule 19, to sell morphia or cocaine drugs.

(2) The local excise authority may grant to any person a chemist's license, permitting him to manufacture, possess and, subject to the provisions of rule 20, to sell morphia or cocaine drugs; provided that such license shall not authorise such chemist to possess a greater quantity than four ounces of morphia or one ounce of cocaine drugs.

25. The local excise authority may grant to any licensed dealer or licensed chemist or approved practitioner a pass for the import of morphia or of cocaine drugs not exceeding the quantity which such dealer or chemist or practitioner may lawfully possess.

26. (1) When a pass has been granted (a) under the rules for the time being in force in any part of British India, (b) by the local excise authority of an area to which the law applies, or (c) by the Resident or Political Agent in any Native State to any person to bring morphia or cocaine drugs from an area to which the Law applies into such part, area, or State such person shall present such pass to the local excise authority of the area from which the morphia or cocaine drugs is or are to be brought, who shall enter therein the period for which the pass is to remain in force and the route by which and the person (if any) in whose charge the consignment is to be conveyed and the number and description of the packages, and shall countersign the pass.

(2) When a pass has been granted to any person under these rules for the import of morphia or cocaine drugs from foreign territories, such person shall present such pass to the Customs Collector at the place of import, who shall enter therein the particulars specified in sub-rule (1) and shall countersign the pass.

27. The local excise authority may grant to any licensed dealer or licensed chemist a pass for the transport of morphia or cocaine drugs not exceeding the quantity which such dealer or chemist may lawfully possess.

28. Subject to the provisions of the Law and of these rules, every license or pass under these rules shall be in such form and shall contain such particulars, and shall be granted by such officer, on payment of such fees, for such period, and subject to such conditions, as the Chief Excise Authority may direct.

29. (1) Subject to any directions that the Chief Excise Authority may give in this behalf, the officer who has granted a license to, or has by order approved or authorised any person under these rules, may cancel or suspend such license or order—

(i) if such person has,

(a) failed to pay any duty or fee payable by him,
(b) by himself or by any servant or person acting on his behalf, committed any breach of the conditions of such license or order or of these rules,

(c) been convicted of any offence under the Law, or under the Law for the time being in force relating to excise revenue, or of any criminal offence;

(ii) if it is a condition of such license or order that it may be cancelled or suspended at the will of such officer;

(iii) in any other case, after giving to such person fifteen days' notice,

and shall cancel such license or order within fifteen days on receiving from such person notice that he desires to surrender the same.

(2) When such license or order has been cancelled or suspended as aforesaid, such person shall forthwith make over to the local excise authority all morphia or cocaine drugs in his possession.

VII.—DISPOSAL OF MORPHIA AND COCAINE DRUGS AND CONFISCATED ARTICLES.

30. The local excise authority shall cause all morphia and cocaine drugs confiscated under the Law or delivered to him under rule 29 to be examined by the Chemical Examiner or by such other officer as the Chief Excise Authority may direct. If any such morphia or cocaine drugs are certified by such officer to be fit for use, the local excise authority may sell them to any dealer or chemist licensed under these rules or under any rules for the time being in force in any part of British India or to any person authorised by an order under rule 22 or any corresponding rules in force as aforesaid. The local excise authority may require any licensed dealer or chemist to purchase at such price as the local excise authority may direct any quantity of such morphia or cocaine drugs not exceeding such quantity as the local excise authority may determine to be ordinarily saleable by him in two months. If any such morphia or cocaine drugs are certified as aforesaid to be unfit for use, the local excise authority shall cause them to be destroyed.

31. The local excise authority shall dispose of all other things confiscated in connection with any offence relating to morphia or cocaine drugs in such manner as he may think fit.

VIII.—ISSUE OF SUBSIDIARY ORDERS.

32. Subject to the provisions of the Law and of these rules, the Chief Excise Authority may from time to time give such directions as he may think fit for the purpose of carrying out the provisions of the rules.

No. 554-B.—In exercise of the powers conferred by section 43 of the Central India (Administered Areas) Excise Law, 1917, the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to exempt from the operation of the said Law and of rules and notifications made thereunder—

- (a) the preparations containing intoxicating drugs entered in the annexed schedules, provided—
 - (i) that their import by sea shall be permitted only by means other than that of the post, and
 - (ii) that the preparations mentioned in Schedule III shall be labelled in each case with the maker's name and that this exemption shall not extend to such preparations manufactured by any maker or firm whose produce may be declared by the Agent to the Governor General in Central India to be excluded from the scope of this exemption;
- (b) the import, export, transport, possession and sale of intoxicating drugs on behalf of Government by the officers in charge of military, medical and veterinary institutions, and the possession, by the persons for whose use they are dispensed, of such drugs dispensed from such institutions.

SCHEDULE I.

PREPARATIONS CONTAINING MORPHIA.

List.

1. Anodyne Pine Expectorant. *
2. Apocadene Hydrochloridum.
3. Apomorphine and its salts and preparations.
4. Astringent wash, compressed tablets for, containing $\frac{1}{2}$ gr. of morphia acetate (Parke Davis & Co.).
5. Beecham's Cough Pills.
6. Borhavis Odontalgic Essence.
7. Camphorodyne.
8. Cereoli Iodoformi et Morphine.
9. Chlor. Anodyne containing $\frac{1}{2}$ grs. of morphia hydrochlor. per fluid ounce (Parke Davis & Co.).
10. Chlorodyne (Liquor Chloroformi Composita).
11. Chronic Dysentery Mixture (Dr. Duar'e's).
12. Codeine or Codeina and its salts and preparations
13. Elixir Pini Compositum.
14. Glycerinum Heroini Compositum.
15. Glycerinum Acetomorphinæ.
16. Haustus Apomorphine Compositus.
17. Insufflatio Bismuthi et Morphinæ.
18. Kay's Linseed Compound.
19. Keating's Pectoral or Cough Lozenges.
20. Le Haurier's Odontalgic Essence.
21. Mistura Apomorphinae et Terebeni.
22. Mistura Bismuthi Composita cum Morphina.
23. Mistura Chloroformi Composita.
24. Mistura Salina Anodyna.
25. Morphia and ipecacuanha lozenges.
26. Oleatum Morphine.

27. Peronin or Benzoyl Morphine Hydrochloride.
28. Powell's Balsam of Aniseed
29. Rulvis Morphinae Compositus.
30. Suppositoria Morphinae.
31. Syrupus picis Liq cum Apomorphina, containing $\frac{1}{4}$ grain Apomorphina per fluid ounce (Ferris & Co.)
32. Syrupus Apomorphinæ.
33. Tabellæ Apomorphinæ.
34. Tabloid Hypodermic Ergotin et Morphinæ.
35. Tinctura Chloroformi et Morphinae Composita.
36. Urethral Injection (Dr. Duarte's).

SCHEDULE II.

PREPARATIONS CONTAINING OPIUM NOT BEING MORPHIA.

List.

1. Anarectine or Narcotine (or Narcotina) and its derivatives.
2. Anti-Emetics Mixture (Dr. Duarte's)
3. Barsh.
4. Bow's Liniment.
5. Brompton's Consumption and Cough Specific.
6. Cereoli Acidii Tannici et opii.
7. Chamberlain's Colic Remedy.
8. Codamine.
9. Cotarnina.
10. Cotarnina Hydrochloridum or Styptic in.
11. Cotarnina Phthalas or Styptol.
12. Cough Mixture (Dr. Duarte's).
13. Cryptopine.
14. Decoctum Papaveris.
15. Dover's Powder, *see* Pulvis Ipecacuanhae Compositus.
16. Elixir Pepsine et Bismuthi Comp.
17. Emplastrum Opii.
18. Enema opii.
19. Ethyl Narce in Hydrochloride, *see* Nareyl.
20. Ferris, *see* Mistura Bismuthi Composita Aromatica.
21. Gnoscopine.
22. Hewlett, *see* Mistura Pepsine Composita cum Bismutho.
23. Hydrocotarnine.
24. Lanthoptine.
25. Linetus Opiatus.
26. Linimentum Opii.
27. Linimentum Opii Ammoniatum.
28. Lotio Plumbei Opio.
29. Meconiasine.
30. Meconidine.
31. Meconii Periadidum.
32. Meconine.
33. Mercuric Chloride with potassium iodide compressed tablets No. 45 containing $\frac{1}{5}$ gr. of powdered opium (Parke Davis & Co.).
34. Mistura Bismuthi Composita Aromatica, *see* Liquor Ferris.
35. Mistura Creta Composita
36. Mistura Pepsine Composita cum Bismutho (Hewlett's).
37. Mistura Pepsine cum Bismutho (Huxley).
38. Mistura Scilla Composita.
39. Mistura Scilla et Opii.
40. Narceina or Narceine.
41. Narcotine, *see* Anarectine.
42. Nareyl or Ethyl Narcein Hydrochloride.
43. Nepenthe and its preparations.
44. Opium wool.
45. Papaverine.
46. Papaveri Capsules (only dried poppy-heads from which opium has been extracted).
47. Paregoric Elixir, *see* Tinctura Camphora Composita.
48. Pilula Digitalis et Opii Composita.
49. Pilula Hydrargyri cum Creta et Opio.
50. Pilula Hydrargyri cum Opio.
51. Pilula Ipecacuanhae cum Scilla.
52. Pilula Plumbicum Opio.

53. Pilula Saponis Composita.
 54. Pilula Ipecacuanhae cum Urginea.
 55. Porphyroxin.
 56. Protopine.
 57. Pulvis Crete Aromaticus cum Opio.
 58. Pulvis Ipecacuanhae compositus, or Dover's Powder.
 59. Pulvis Ipecacuanhae cum Scilla.
 60. Pulvis Kino Compositus.
 61. Pulvis Opii Compositus.
 62. Pulvis Plumbi cum Opio.
 63. Rhocadine.
 64. Sanative Pills (Jayne's).
 65. Sedative Lotion (Dr. Duarte's).
 66. Solubes Plumbi et Opii.
 67. St. Jacob's Oil.
 68. Stypticin, *see* Cotarnina Hydrochloridum.
 69. Styptol, *see* Cotarnina Phthalas.
 70. Suppositoria Plumbi Composita.
 71. Syrupus Camphora Compositus.
 72. Tabeliae Saponis Compositae.
 73. Tabletti Plumbi cum Opio.
 74. Thehaine.
 75. Tinctura Antiperiodica.
 76. Tinctura Camphora Composita or Paregoric Elixir.
 77. Tinctura Opii Ammoniata.
 78. Tinctura Opii Benzoica.
 79. Tinctura Opii Crocata.
 80. Tinctura Opii Deodorata.
 81. Tritopine.
 82. Unguentum Gallo cum Opio
 83. Unguentum Myrabolam cum Opio.
 84. Unguentum Opii.
 85. Xanthaline.

SCHEDULE III.

PREPARATIONS CONTAINING COCAINE DRUGS.

List.

1. Mist. Hepatica Compound.
 2. Pigment Cocaine and Hydrarg. perchloride.
 3. Ampules containing not more than $\frac{1}{2}$ grain of cocaine each in admixture with Adrenalin, Hemisine or Epinine.
 4. Coca Cordial
 5. Elixir Damiana Compound
 6. Ixilama and other similar palatable preparations }
 7. Kola Compound
 8. Kola Cordial
 9. Tonic Coca Wines
 10. Cocaine hypodermic and other tablets — }
 (a) Homatropine and cocaine.
 (b) Atropine and cocaine.
 (c) Pilocarpine and cocaine.
 (d) Aromatic throat tablets containing menthol, myrrh, krameria and cocaine $\frac{1}{70}$ gr. grain.
 (e) Aseptoids, Dr. Macnaughton Jones, each containing $\frac{1}{70}$ gr. of cocaine hydrochloride.
 11. Ointments containing cocaine or other derivatives of coca in admixture with other drugs and rendered nauseous to the taste.
 12. Ophthalmic tablets containing not more than $\frac{1}{70}$ gr. of cocaine hydrochloride in each tablet.
 13. Other preparation containing cocaine or other derivatives of coca in admixture with other drugs, containing in the aggregate not more than such quantity of cocaine, hydrochloride or other derivative of coca per tablet, trochiscum, pastille, solube, sterile, enule, amella or fluid drachm, or so blended, as to render it impossible for any such preparation to be taken for the effects of cocaine or any other derivative of coca alone.

By order, etc.,
 E. J. D. COLVIN, Major,
 First Assistant to the Agent to the
 Governor-General in Central India.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
5. Tracers.
6. Men trained in—
 - (a) Photo-Mechanical and Lithographic Work.
 - (b) Workshops (both Electrical and Mechanical sides).

W. G. WOOD,
Principal, Thomason College, Roorkee.

OUDH AND ROHILKHAND RAILWAY.

NOTIFICATION.

Lucknow, the 15th April 1919.

No. 2.—Mr. U. C. Sandys, District Traffic Superintendent, is granted combined leave for 12 months, *viz.*, privilege leave for 4 months and 21 days and furlough for the remaining period under Articles 233, 260 and 308 (b) of the Civil Service Regulations and Government of India, Finance Department letter No. 168 C. S. R., dated 24th February 1919 with effect from 1st April 1919.

G. RICHARDS,
Agent, Oudh and Rohilkhand Railway.

HIGH COURT, ORIGINAL SIDE.

NOTIFICATION.

The 22nd April 1919.

No. 742.—The Honourable the Chief Justice of the High Court of Judicature at Fort William in Bengal has appointed Robert John Kearney of No. 3, Mincing Lane, and 39, Fenchurch Street in the city of London, a Solicitor of the Supreme Court of Judicature in England, a Commissioner within all parts of England to take affidavits or solemn affirmations or declarations in all suits, matters and proceedings in the Calcutta High Court and also the acknowledgments of married women in respect of property in India.

By order,
J. H. HECHLE,
Registrar.

SURVEY OF INDIA—SOUTHERN CIRCLE.

NOTIFICATION.

Bangalore, the 16th April 1919.

No. 18.—Mr. Haji Abdul Rahim, Khan Bahadur, Extra Assistant Superintendent, is granted privilege leave for 3 months and 5 days under Articles 246 and 260, Civil Service Regulations, and Finance Department No. 168 C. S. R., dated the 24th February 1919, with effect from the 22nd April 1919 or subsequent date on which he may avail himself.

W. M. COLDSTREAM, Lt.-Colonel, R.E.,
Offy. Superintendent, Southern Circle.

BANK OF BENGAL.**NOTICE.**

Calcutta, the 22nd April 1919.

The Directors have made the following changes in the Bank's European Establishment:—

- Mr. D. S. McClure to be Agent at Rangoon Branch, as from 12th April 1919, *vice* Mr. H. Mitchell granted leave preparatory to retirement.
- Mr. A. Eager to act as Agent at Cawnpore Branch, as from 18th April 1919, *vice* Mr. J. Lapraik granted leave.
- Mr. K. M. MacDonald to act as Agent at Allahabad Branch, as from 18th April 1919, *vice* Mr. H. R. Macpherson granted leave.
- Mr. F. R. Powell to be Agent at Jalpaiguri Branch, as from 15th April 1919, *vice* Mr. S. B. W. Fletcher granted leave.

By order of the Directors,

N. H. MATHESON,
Offg. Secretary & Treasurer.

OFFICE OF INSPECTOR GENERAL OF FORESTS.**NOTIFICATION.**

Simla, the 17th April 1919.

No. 341-315-11.—Mr. Atulananda Das, Assistant Instructor, Forest Research Institute and College, Dehra Dun, is granted an extension of 10 days' leave on medical certificate, in continuation of the four months' combined leave granted to him in this office Notification No. 179-315-8, dated the 24th February 1919.

G. S. HART,
Inspector General of Forests.

ROYAL INDIAN MARINE.**NOTIFICATIONS.**

Bombay, the 16th April 1919.

No. 11.—The undermentioned Officer is granted leave out of India on medical certificate with effect from the date and for the period specified against his name.

Captain T. H. H. Hand, R.I.M. 6 months with effect from
11th April 1919.

B. H. JONES,
Director, Royal Indian Marine.

MILITARY ACCOUNTS DEPARTMENT.**NOTIFICATION.**

Simla, the 15th April 1919.

No. 8680-G.—Rao Sabit S. Venugopal Chetty, officiating Superintendent, in the office of the Controller of Military Accounts, 9th (Secunderabad) Division, is appointed to officiate as a Deputy Examiner, 2nd grade, in that office, with effect from the 18th March 1919.

B. W. MARLOW, Colonel,
Military Accountant General.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 18th April 1919.

No. 934.—With reference to the schedule attached to this office Notification No. 3202, dated the 16th December 1918, and to section 25 of the Negotiable Instruments Act (XXVI of 1881), the Hon'ble the Agent to the Governor-General and Chief Commissioner in Baluchistan is pleased to declare that Tuesday the 3rd June 1919, shall be observed as a public holiday in Baluchistan in honour of the birthday of His Imperial Majesty the King Emperor.

By order,
G. HARRIS, Major,
First Assistant.

**ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER,
AJMER-MERWARA.**

NOTIFICATIONS.

Abu, the 12th April 1919.

No. 507—31.—The Hon'ble the Chief Commissioner's Notification No. 217, dated the 5th August 1908, published at page 1286 of Part II of the *Gazette of India*, dated the 15th idem is hereby cancelled.

Abu, the 17th April 1919.

No. 536—1147.—In consequence of the retirement from service on the 1st May 1919 of Diwan Bahadur Munshi Damodar Lal, Additional District and Sessions Judge, Ajmer-Merwara, the following promotions are hereby ordered :—

—	Present post.	Post to which promotion is ordered.
Rao Bahadur M. Harnam Dass (on Foreign Service in the Kurnali State).	Extra Assistant Commissioner, Ajmer.	Additional District and Sessions Judge, Ajmer-Merwara, but to continue to remain seconded on Foreign Service.
S. Abdul Wahid Khan . . .	Sub-Judge, Ajmer . . .	Additional District and Sessions Judge, Ajmer-Merwara (substantive provisional).
M. Durga Parshad . . .	Sub-Judge, Beawar . . .	Sub-Judge, Ajmer (substantive provisional).
Mr. B. L. Kaul (on Foreign Service in the Kotah State).	Judge, Small Cause Court, Ajmer	Sub-Judge, Beawar (substantive provisional), but to continue to remain seconded on Foreign Service.
M. Madan Gopal . . .	Registrar, Small Cause Court, Ajmer (substantive provisional) and Special Sub-Judge, Benwar.	Sub-Judge, Beawar (substantive provisional).
Mr. Erachshah D. Mehta . .	Registrar, Small Cause Court, Ajmer, s.p.t.	Registrar, Small Cause Court, Ajmer (substantive provisional).

No. 537—1147.—In consequence of the appointment as Sub-Judge, Beawar (substantive provisional) of M. Madan Gopal, Special Sub-Judge, Beawar, the following appointments are hereby ordered with effect from the date of assuming charge :—

—	Present post.	Post to which promotion is ordered.
M. Jagat Nandau . . .	Judicial Clerk, Rajputana Agency Office, Abu.	Special Sub-Judge, Beawar.
P. Triloki Nath . . .	Cantonment Magistrate, Deoli (Temporary).	Judicial Clerk, Rajputana Agency Office, s.p.t., Abu.
M. Onkar Parshad . . .	.....	Cantonment Magistrate, Deoli (Temporary).

By order,

A. D. MACPHERSON, Lt.-Col.,
First Assistant to the Governor-General's Agent,
Rajputana, and Chief Commissioner, Ajmer-Merwara.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 15th April 1919.

No. 2276-A.-Home.—The Chief Commissioner is pleased to declare the 15th, 16th and 17th April 1919 as public holidays within the meaning of section 25 of the Negotiable Instruments Act XXVI of 1881 for public offices in Delhi Province.

Delhi, the 16th April 1919.

No. 2292-Home.—In accordance with the provisions of section I, Order XXVII, Civil Procedure Code, 1908, it is hereby ordered that in all suits, arising in Delhi Province, by or against the Secretary of State for India in Council, the plaints or written statements shall be signed by the Deputy Commissioner for the time being of Delhi and shall be verified by the Deputy Commissioner, as above described or if he is not acquainted with the facts then by the Head of the Department concerned or failing him by any other gazetted officer of the Department who is acquainted with the facts.

Delhi, the 17th April 1919.

No. 2318-Home.—The following return of births and deaths at the undermentioned Municipal towns in the Province of Delhi for the week ending the 12th April 1919 is published for information:—

1 No.	2 Name of Municipal Towns.	3 Population of 1911.	4 Births.			5 Deaths.			6-7 Cause of Death.							15 Infants under one year of age.			16 Ratio of births per 1,000 of population per annum.		17 Ratio of deaths per 1,000 of population per annum.	
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fever.	Typhus and Diarrhoea.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.		
Delhi . .	225,471	106	81	109	120	105	225	... ...	... ...	121	16	70	5	13	...	27	25	52	47·59	51·89		
Notified Area . .	3,678	...	1	1	...	1	1	...	...	1	...	...	...	...	...	...	...	...	...	14·15	14·15	
Total . .	229,144	109	82	109	120	106	226	... ...	... ...	122	16	70	5	13	...	27	25	52	48·11	51·28		

No. 2324-Home.—Whereas the Governor General in Council has by a Home Department Notification in a Gazette Extraordinary, dated Simla, the 17th April 1919, notified that the Prevention of Seditious Meetings Act, 1911, (X of 1911), has been brought into operation in the Delhi Province, the Chief Commissioner of Delhi, with the previous sanction of the Governor General in Council, hereby declares under Section 2, Sub-Section (1) of the said Act that the whole of the Delhi Province is a proclaimed area.

Delhi, the 23rd April 1919. *

No. 2387-Home.—Under section 15 of the Police Act, 1861, the Chief Commissioner of Delhi hereby declares that the following areas, namely, the City and District of Delhi in the Delhi Province have been found to be in a disturbed state.

This proclamation shall remain in force for a period of 6 months.

With reference to Notification No. 2387-Home, dated 23rd April 1919, it is hereby announced for general information that in the City and District of Delhi, if death or grievous hurt, or loss of or damage to property has been caused by or has ensued from the misconduct of the inhabitants of the said areas or any class or section of them, it shall be lawful for any person, being an inhabitant of the said areas, who claims to have suffered injury from such misconduct, to make, within one month from the date of the injury, an application for compensation to the Magistrate of the district, under section 15-A., Police Act, 1861.

C. A. BARRON,
Offg. Chief Commissioner, Delhi.

DEPARTMENT OF ISSUE OF PAPER CURRENCY

Calcutta, the 22nd April 1919.

Abstract of the accounts of the Department of Issue of Paper Currency on the 15th April 1919.

RESERVE.						SECURITIES (PURCHASE PRICE).							
TOTAL AMOUNT OF NOTES IN CIRCULATION.			COIN AND BULLION.			In His Majesty's Dominions.			Silver Bullion held in the U.S.A. and in transit.			HOLDING.	
In Reserve Treasury.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under contract.	In India.	In England.	In transit between India, England and His Majesty's Dominions.	Coin and Bullion.	Gold Coin and Bullion.	Silver Bullion therefrom.	Held in India.	Held in England.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25,95,885	40,37,5,1,744	40,63,47,629	4,62,36,322	2,36,48,157	11,08,08,201	12,35,865	...	3,00,00,000	...	2,65,12,865	16,07,99,946	62,49,81,53	(a) Nominal value Rs 110,90,81,500
Calcutta	...	10,84,60,144	10,84,60,144	90,96,067	32,31,340	...	...	...	...	...	...	...	1,43,31,027
Gauhati	...	15,73,28,513	15,73,28,513	1,14,64,412	1,80,27,164	...	...	...	...	...	...	...	2,94,91,576
Lahore	...	8,11,425	47,92,02,590	43,00,14,035	7,41,83,079	8,77,95,013	7,14,81,021	...	...	...	...	...	33,37,69,113
Bombay	...	5,72,68,405	5,72,68,405	34,60,185	21,39,639	...	...	...	...	...	...	...	(b) Nominal value Rs 84,11,85,001;
Karachi	...	41,41,965	10,56,76,303	20,38,18,293	1,63,24,759	40,34,235	...	...	...	...	...	...	55,99,815
Madras	...	14,18,36,366	14,18,36,366	71,19,387	34,59,360	...	...	...	...	...	...	...	2,8,59,024
Rangoon	...	75,42,315	1,55,33,44,054	1,56,10,33,369	16,56,65,437	14,43,23,389	18,23,89,222	12,35,965	...	3,00,00,000	...	...	1,05,50,743
Deduct—Withdrawn from Circles and in course of remittance to Circles of Lacs													
2,01,67,009													
TOTAL CIRCULATION Rs 1,54,09,26,369													
There was no transfer between the Major Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 15th April 1919.													
There was no gold in the Indian branch of the Gold Standard Reserve on the 1st April 1919.													
Deduct—Amount due on T. Ts. drawn by one Circle on another													
...													
Total Reserve Rs 1,54,09,26,369													

...
...
...II D
TOTAL CIRCULATION Rs 1,54,09,26,369

...

There was no transfer between the Major Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 15th April 1919.

There was no gold in the Indian branch of the Gold Standard Reserve on the 1st April 1919.

...

II D

M. M. S. GUBBAY,
Controller of Currency.

IN THE HIGH COURT OF BOMBAY.
In Insolvency.

No. 99 of 1918.

Dated the 15th April 1919.

Re Laldas Lakhmidas Sha of Bombay, Hindu Inhabitant, residing at No. 83, Mint Road, Fort, lately a speculator in shares of different Companies and silver and now unemployed, an Insolvent.

Notice is hereby given that the order of adjudication made herein on the 1st day of March 1918, against the said Insolvent has been this day annulled.

K. A. BHOJWANI,
Ag. Chief Clerk.

IN THE COURT OF THE DISTRICT JUDGE, MHOW, C. I.
Insolvency.

CASE NO. 24 OF 1919.

Shanker, son of Ram Pershad, of village Barodia, Indore State, Insolvent, Applicant.

CREDITS.

	RS. A. P.
(1) Ramakishan Luchminarayan, Mohalla Halwai Gali of Mhow Cantonment	205 0 0
(2) Hanot Ram Chitarmal, Halwai Mohalla, Gokal Gunj of Mhow Cantonment	30 0 0
(3) Chajjoo Lall Dulia, Mohalla Dulia Bazar of Mhow	22 0 0
(4) Madhoc Das Baba, Mohalla Jhiri Ghat of Mhow	75 0 0
(5) Pandit Balbhaddar Pershad, Mohalla Lunia Pura, Mhow Cantonment	50 0 0
(6) Shanker Rao of village Goraria (Indore State)	50 0 0
(7) Bhao Singh Patel, " " "	40 0 0
(8) Rama Patel of village Barodia, " "	20 0 0
(9) Bheroon Singh Bhawani Singh of village Barodia (Indore State)	50 0 0
TOTAL	<hr/> 542 0 0

The applicant Shanker, son of Ram Pershad, has filed an application under section 11 of Act III of 1907 and the application will be heard at Mhow on the 3rd May 1919 at 11 A.M. The creditors are hereby informed that they should appear in person or through an authorised agent on the date fixed to oppose the application. In default the application will be heard *ex parte*.

Given under my hand and seal of the Court this 12th day of April 1919.

CASE NO. 24 OF 1919.

Gungadin, son of Dalloo, of Mhow Cantonment, Insolvent, Applicant.

CREDITS.

	RS. A. P.
(1) Kishan Lal Unkar, Mohalla Raja Gali of Mhow	221 7 0
(2) Sheo Narayan, Mahajan of Juni Lashker, "	23 0 0
(3) Pandit Sheo Narayan, Mohalla Kalimata, "	300 0 0
(4) Unkar Pasi, Mohalla Pasi Pura,	1,100 0 0
TOTAL	<hr/> 1,644 7 0

The applicant Gungadin, son of Dalloo, has filed an application under Section 11 of Act III of 1907 and the application will be heard at Mhow on the 6th May 1919 at 11 A.M. The creditors are hereby informed that they should appear in person or through an authorised agent on the date fixed to oppose the application. In default the application will be heard *ex parte*.

Given under my hand and seal of the Court this 12th day of April 1919.

H. A. GIBBON.

District Judge, Mhow.

**IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM
IN BENGAL.**

In Insolvency.

Notice of Adjudication Order.

No. 46 of 1919.

Dated the 17th April 1919.

Re Ram Krishna Paul, Purna Chunder Paul, Kamini Kumar Paul, Sarat Chunder Paul and Soshee Mohan Paul, all at present residing at No. 70, Gouriboria Lane, formerly No. 233, Upper Circular Road, in the town of Calcutta, and formerly carrying on business in co-partnership jointly with Sm. Mohorani Paul, widow of Jagabandhu Paul, and Tulsi Sundari Paul, widow of Bhurban Mohan Paul, both residing at village Chahaygaon in the district of Faridpore in sugar, oil and sundry other articles at No. 12, Bissunbhur Mullick's Lane in Calcutta, under the name and style of Nikunja Lal, Soshee Mohan, Purna Ch. Paul and at Jhalkati in the district of Barisal under the name and style of Soshee Mohan, Purna Chunder, Nikunja Lal, Brojendra Lal, Nagendra Lal Paul and also under the name and style of Rajendra Lal, Sarat Ch., Nogendra Lal Paul and also at Naraingunge in the district of Dacca under the name and style of Ram Krishna, Rash Mohan, Kamini Kumar Paul and Brojendra Lal, Rash Mohan Paul and at present doing no business.

Ex parte debtors.

On the 7th day of April 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as Insolvents.

NOTE.—All debts due to the estate should be paid to me.

No. 47 of 1919.

Dated the 18th April 1919.

Re Arthur Jeremiah D'Cruz, residing at No. 1, Kopalitolla Lane, in the town of Calcutta, formerly a service holder, at present out of employment.

Ex parte the debtor.

On the 10th day of April 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

G. McD. FALKNER,
Official Assignee of Calcutta.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 43 of 1919.

Rangoon, the 5th April 1919.

In the matter of M. Timothy, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by M. Timothy, Clerk, residing at No. 16, Judah Ezekiel Street, Rangoon, on the 3rd day of April 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said M. Timothy.

CASE No. 44 of 1919.

Rangoon, the 5th April 1919.

In the matter of L. T. Solomon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by L. T. Solomon, Clerk, residing at No. 15, Lewis Street, Rangoon, on the 3rd day of April 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said L. T. Solomon.

CASE NO. 45 OF 1919.

Rangoon, the 7th April 1919.

In the matter of Ebrahim Malim Golam Rasool, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Ebrahim Malim Golam Rasool, Trader, No. 121, Surtee Bazar, residing at No. 65, 26th Street, Rangoon, on the 7th day of April 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Ebrahim Malim Golam Rasool.

CASE NO. 46 OF 1919.

Rangoon, the 10th April 1919.

In the matter of Mg. Pein, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Mg. Pein, Shoemaker, residing at No. 5, 8th Street, Rangoon, on the 8th day of April 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Mg. Pein.

CASE NO. 47 OF 1919.

Rangoon, the 10th April 1919.

In the matter of R. K. Shah, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by R. K. Shah, clerk, Burma Railways, Rangoon, of No. 155, Kandawgally, Rangoon, on the 9th day of April 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said R. K. Shah.

MAUNG GYEE,
Offg. Registrar.

POSTS AND TELEGRAPHS.

(TELEGRAPH TRAFFIC).

NOTIFICATION.

Calcutta, the 22nd April 1919.

No. 2895-T.—Reports of opening and closing of offices received during the period 17th April to 24th April 1919.

Name of Office	Where situated.	Date	Remarks.
<i>Government Telegraph Office</i>			
Rajabhaikhawa	Bengal	10th March 1919	Opened.
<i>Railway Telegraph Offices</i>			
Asifabad	East Indian Railway	20th February 1919	Closed.
Hafizpur	Ditto	1st October 1918	"
Maman	Ditto	17th February 1919	"

The following alteration in the name of a Government Telegraph Office is notified:—
“Shabkadar Fort” instead of “Shankargarh (Peshwar).”

M. A. THOMPSON,
Deputy Director-General, Telegraph Traffic.

POSTS AND TELEGRAPHS.
(POST OFFICE.)

NOTIFICATIONS.

Simla, the 23rd April 1919. .

No. 130-s-Ap.—Mr. E. A. Faithfull, Superintendent of post offices, 2nd grade, and Personal Assistant to the Postmaster-General, Bengal and Assam, is granted an extension of privilege leave for 4 days, with effect from the 27th March 1919.

No. 133-s-Ap.—Mr. E. A. Faithfull, Superintendent of post offices, 2nd grade, and Personal Assistant to the Postmaster-General, Bengal and Assam, is appointed temporary Assistant Director-General of the Post Office in the grade of Rs. 800, with effect from the 31st March 1919 and until further orders.

G. R. CLARKE,
 Director-General of Posts and Telegraphs.

OFFICE OF THE CONTROLLER OF CURRENCY.

The following is a statement of the cash balances at the Home Treasury of the Government of India on the last day of February 1919 and of the form in which they were held :—

	General Balance.	Gold Standard Reserve.
	£	£
Cash at the Bank of England	1,093,104	...
Short loans	5,886,571	6,014,429
 TOTAL	 6,978,675	6,014,429
Total Home Treasury balances as shown in the accounts	12,993,104	

M. M. S. GUBBAY,
 Controller of Currency.

THE TREASURY;
 Calcutta, the 25th April 1919.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 26, 1919.

Note: Separately paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

LOST.

One Allotment Letter No. ^{C. C. 2242} _{F. 1} of the 5½ per cent. War Bonds 1920 for Rs. 1,000, originally issued in favour of Faisunnesma Khatun, the proprietrix, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereon has been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that security is being issued in favour of the proprietrix in lieu of the lost Allotment Letter. The Public are hereby cautioned against purchasing or otherwise dealing with the abovementioned Allotment Letter.

E. M. COOK,
Offg. Controller of Currency.

OFFICE OF THE CONTROLLER OF CURRENCY,
Calcutta, 27th March 1919.

STOLEN.

The following Government 5 per cent. War loan 1929-47 Promissory Notes No. 010682 for Rs. 200, originally standing in the name of A. Duchi, the proprietor, by whom it was never endorsed to any other person; No. 010681 for Rs. 300 originally standing in the name of J. W. deTivoli, the proprietor, by whom it was never endorsed to any other person; and No. 010689 for Rs. 100 originally standing in the name of Anundo Das, subsequently endorsed to J. W. deTivoli, the proprietor, by whom it was never endorsed to any other person; having been stolen, notice is hereby given that payment of the above and of the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicates in favour of the proprietors. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

A. DUCHI,
J. W. deTIVOLI,
Tespur, Assam.

LOST, STOLEN OR DESTROYED.

The Government Promissory Note No. F 001608 of the 5½ per cent. loan of 1921, for Rs. 500 originally standing in the name of the Accountant General, Madras, and last endorsed to J. Venkataswami Nayadu Garu, the proprietor, by whom it was never endorsed to any other person, having been lost, stolen, or destroyed, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favor of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—J. VENKATASWAMI NAYADU,
Residence—Berhampore.

LOST.

The Government Promissory Note No. 220977 of 3½ per cent. loan of 1865 for Rs. 7,000 (seven thousand only) originally standing in the name of Mussamat Janki Kunwar, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietress. The Public are cautioned against purchasing or otherwise dealing with the abovementioned Government Promissory Note.

SHIV BHAJAN TEWARI, Muktar,
Mussamat Janki Kunwar, c/o Pandit Kamta Prasadji, Ajmeri gate, Jaipur.

LOST.

The Allotment Certificates Nos. 1381.T.
1-2 of the 5½ per cent. War Bonds 1920 for Rs. 2,500 originally issued in the name of Thakur Das Dandoo Mal, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Certificates, and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicates in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—THAKUR DAS DANDOO MAL,
Residence—Shopkeepers Nushki (Baluchistan).

LOST.

The Allotment Letter No. 3572 B. U.
F. 1 of the 5½ per cent. War Bonds 1920 for Rs. 500, originally issued in the name of J. B. Nottage, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—J. A. DOLTON, per Pro Thos. Cook & Son,
9, Old Court House Street, Calcutta.

LOST.

The Government Promissory Note No. E. O. 13049 of the 5½ per cent. War Bonds of 1921 for Rs. 200, originally standing in the name of the Accountant General, Bombay, and last endorsed to Jamnadas Kalidas, the proprietor, by whom it was blank endorsed having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—PRANVALLABH H. BANATWALA, pleader Jambusar,
Pleader for Jamnadas Kalidas of Jambusar, District Broach.
Residence—Jambusar, District Broach.

LOST.

The Allotment Letter No. ^{1054-P.} of the 5½ per cent. War Bonds 1920 for Rs. 400, originally issued in the name of Deoki Nandan, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—DEOKI NANDAN BATRA,
Residence—Munsif, Kangra.

LOST.

The Temporary Scrip No. 582 of the 5 per cent. War Bonds, of 1920-47, for Rs. 1,200, originally issued in the name of Dindayal Tewari, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Temporary Scrip and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of Advertiser—DINDAYAL TEWARI, Secretary,
Residence—Sanskrit Patshala, Madhubani, Suraemanpur, District Ballia.

LOST, STOLEN OR DESTROYED.

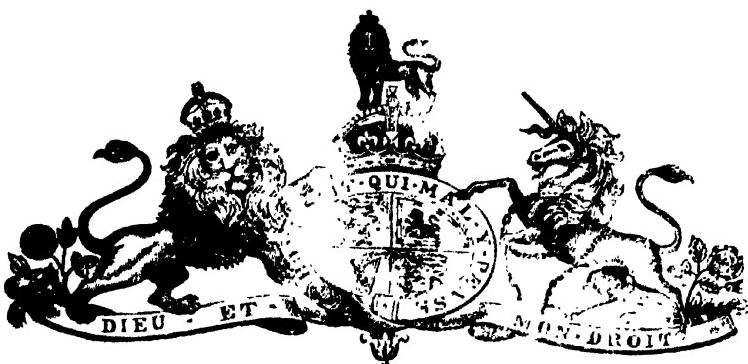
The Allotment Letter No. ¹²⁵⁹⁹_{F. 1} Bom. and Allotment Certificate No. ²⁷⁵⁰₁ Bom. of the 5½ per cent. War Bonds 1920 for Rs. 200 and 1,000, respectively, originally standing in the name of Hassasing Tahilsing, the proprietor, by whom they were never endorsed to any other person, having been lost, stolen or destroyed, notice is hereby given that the payment of the above Allotments and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate and in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

HASSASING TAHILSING.
Bombay Bazar, Karachi.

STOLEN.

The Government Promissory Note No 149205 of the 3½ per cent. Loan of 1842-43 for Rs. 500, originally standing in the name of the Allahabad Bank Limited and last endorsed to the Chairman, District Board, Gaya, the proprietor, by whom it was never endorsed to any other person, having been stolen, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta; and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—KHWAJA MUHAMMAD NOOR,
Residence—Vice-Chairman, District Board, Gaya.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, WEDNESDAY, APRIL 9, 1919.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

Simla, the 9th April 1919.

No. 225.—A temporary vacancy having occurred in the office of an Ordinary Member of the Council of the Governor General of India, by the departure on leave of the Honourable Sir Claude Hamilton Archer Hill, K.C.S.I., C.I.E., the Governor General in Council has been pleased to appoint, under the provisions of section 92 (3) of the Government of India Act, 1915 (5 and 6 Geo. 5, ch. 61), the Honourable Mr. Reginald Arthur Mant, to be a temporary Member of the Council of the Governor General of India.

The Honourable Mr. Mant has, on this day, taken upon himself the execution of his office under the usual salute.

J. H. DUBOULAY,
Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, TUESDAY, APRIL 8, 1919.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

Simla, the 8th April, 1919.

No. 2009-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the following titles, as a personal distinction, upon the Indian gentlemen mentioned below in recognition of their good work in connection with recruitment for the Indian Army or of good services rendered during the war:—

Khan Bahadur.

Ressaider Ahmad Khan, Dilazak, of Sarai Saleh, Hazara District, in the North-West Frontier Province.

Khan Sahib Sher Baz Khan, Senior Sub-Assistant Surgeon at Mansahra, Hazara District, in the North-West Frontier Province.

Khan Sahib Saadullah Khan, Extra Assistant Commissioner, of Umarzai, Peshawar District, in the North-West Frontier Province.

Khan Sahib Hamidullah Khan, Extra Assistant Commissioner, of Toru, Peshawar District, in the North-West Frontier Province.

Khan Sahib Abdur Rahim Khan, Kundi, B.A., Barrister-at-Law, of Gul Imam, Dera Ismail Khan District, in the North-West Frontier Province.

Khan Sahib Subedar-Major Taj Muhammad Khan, Bahadur, of Marghuz, Peshawar District, in the North-West Frontier Province.

Khan Sahib Ghulam Sarwar Khan, Municipal Commissioner, Peshawar, in the North-West Frontier Province.

Rai Bahadur.

Rai Sahib Bhai Makhan Singh, of Kohat, in the North-West Frontier Province.

Khan Sahib.

Muhammad Akbar Khan, Jadun, of Banda Pir Khan, Hazara District, in the North-West Frontier Province.

Abdul Akbar Khan, Daudzai, Zaildar of Babozai, Peshawar District, in the North-West Frontier Province.

Honorary Captain Mir Jafar Khan, I.O.M., *Sardar Bahadur*, Aide-de-Camp to His Excellency the Commander-in-Chief in India.

Wali Jan Khan, Khalil, Zaildar of Kafur Dheri, Peshawar District, in the North-West Frontier Province.

Ghulam Haidar Khan, of Bazar Ahmad Khan, Bannu District, in the North-West Frontier Province.

Sheikh Mahbub Ali, of Sheikhan, Peshawar District, in the North-West Frontier Province.

Rai Sahib.

Lala Jai Ram Shah, of Mansahra, Hazara District, in the North-West Frontier Province.

Bhai Hira Singh, Honorary Magistrate of Hoti, Peshawar District, in the North-West Frontier Province.

Lala Kishen Lal, Banker, of Mardan, Peshawar District, in the North-West Frontier Province.

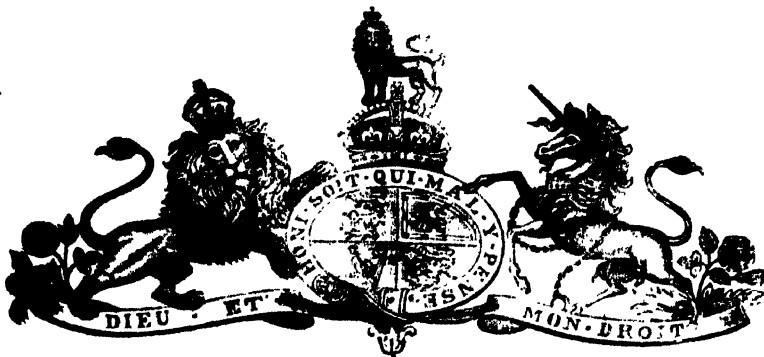
Chaudhri Harnam Singh, Honorary Magistrate and Municipal Commissioner, of Bannu, in the North-West Frontier Province.

Chaudhri Das Ram, Municipal Commissioner, of Bannu, in the North-West Frontier Province.

Chaudhri Kishen Chand, Honorary Magistrate and Municipal Commissioner, of Bannu, in the North-West Frontier Province.

Malik Basant Lal, Municipal Commissioner, of Dera Ismail Khan, in the North-West Frontier Province.

**DENYS BRAY,
Foreign Secretary to the Government of India.**



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, THURSDAY, APRIL 17, 1919.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL.

No. 582.

Simla, the 17th April, 1919.

In pursuance of section 1, sub-section (2), of the Prevention of Seditious Meetings Act, 1911 (X of 1911), the Governor General in Council is pleased to notify that the said Act shall have operation in the Province of Delhi.

J. H. DUBOULAY,
Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, MONDAY, APRIL 14, 1919.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Simla, the 14th April 1919.

An Ordinance to provide for the trial of persons charged with offences under the Bengal State Offences Regulation, 1804.

WHEREAS the Governor General is satisfied that a state of open rebellion against the authority of the Government exists in certain parts of the Province of the Punjab :

AND WHEREAS the Governor General in Council has in exercise of the powers conferred by section 2 of the Bengal State Offences Regulation, 1804, X of 1804. suspended in respect of offences described in the said Regulation with which any person of the classes therein referred to may be charged, the functions of the ordinary Courts of Judicature within the districts of Lahore and Amritsar in the aforesaid Province and has established martial law in the said districts; and has directed the immediate trial by courts-martial of all such persons charged with such offences :

AND WHEREAS an emergency has arisen which makes it expedient to provide that such trials shall be held in the manner and by the tribunals hereinafter provided;

Now, THEREFORE, the Governor General in exercise of the power conferred
6 & 6 Geo. V, c. 61. by section 72 of the Government of India Act, 1915, is pleased to make and
 promulgate the following Ordinance :—

ORDINANCE NO. I OF 1919.

Short title and commencement.

1. (1) This Ordinance may be called
 the Martial Law Ordinance, 1919.

(2) It shall come into operation at mid-night between the 15th and the
 16th April 1919.

X of 1804.

2. (1) Every trial held under the Bengal State Offences Regulation, 1804,
 Trials under Regulation X of 1804 to be held by commissions.
 (hereinafter called the said Regulation) shall, instead of being held by a court-martial, be held by a commission consisting of three persons appointed in this behalf by the Local Government.

(2) The Local Government may appoint as many commissions for this purpose as it may deem expedient.

6 & 6 Geo. V, c. 61.

(3) At least two members of every such commission shall be persons who have served as Sessions Judges or Additional Sessions Judges for a period of not less than three years, or persons qualified under section 101 of the Government of India Act, 1915, for appointment as Judges of a High Court. The Local Government shall nominate one of the members of the commission to be President thereof.

VIII of 1911.

3. A commission shall be convened by the Local Government or by Convening authority. such officer as the Local Government may authorise in this behalf.

4. A commission shall have all the powers of a general court-martial under the Indian Army Act, 1911, and Powers and procedure of commissioners. shall, subject to the provisions of this Ordinance, in all matters follow so far as may be the procedure regulating trials by such courts-martial prescribed by or under the said Act ;

Provided that where, in the opinion of the convening authority, a summary trial is necessary in the interests of the public safety, such authority may direct that the commission shall follow the procedure prescribed for a summary general court-martial by or under the said Act, and the commission shall so far as may be and subject to the provisions of this Ordinance, follow such procedure accordingly ;

Provided further, that sections 78, 80 and 82, of the said Act shall not apply to any trial under this Ordinance.

5. The finding and sentence of a commission shall not be subject to confirmation by any authority. Confirmation of finding and sentence unnecessary.

6. Nothing in this Ordinance shall affect any trial held or begun to be held by court-martial under the said Regulation prior to the commencement of this Ordinance. Saving of proceedings of courts-martial already begun.

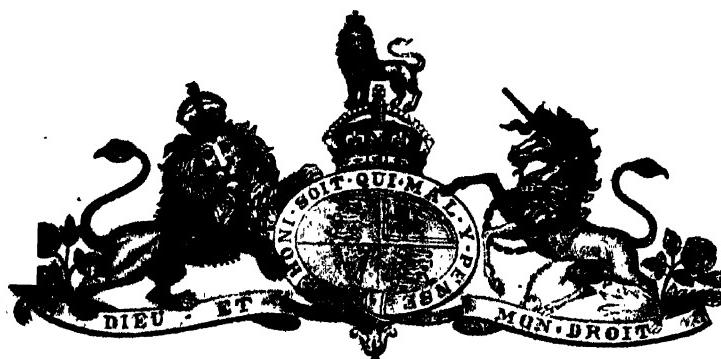
7. Save as provided by section 6, the provisions of this Ordinance shall apply to all persons referred to in the said Regulation who are charged with any of the offences therein described, committed on or after the 13th April, 1919. Retrospective effect.

CHELMSFORD,

Viceroy and Governor General.

H. M. SMITH,

Offg. Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, MONDAY, APRIL 14, 1919.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

No. 549, dated Simla, the 14th April 1919.

RESOLUTION—By the Government of India, Home Department.

The present situation arising out of the agitation against the Anarchical and Revolutionary Crimes Act (commonly called the Rowlatt Act), renders it imperative on the Governor General in Council to define the attitude of Government on the subject of that agitation and the serious disorders which have resulted therefrom, and to indicate the nature of the concerted action which it is now necessary to take for the preservation of law and order.

When the Bill was under discussion, its opponents publicly stated that if it passed into law, a campaign of agitation against it, on a scale hitherto unattempted, would be organized throughout India, and a section of them indicated that they would support that campaign by resort to what is known as "passive resistance." No one cognizant of the conditions of India could have been ignorant at the time of the dangers of initiating a widespread movement of this nature; they were clearly pointed out by many public men of moderate views; and the representatives of Government did not fail, during the debates on the Bill, to emphasize the serious consequences to the public peace which would follow from an agitation such as was then threatened.

These warnings were unheeded, and to the agitation which has succeeded the passing of the Act, must be directly attributed the open breaches of the public peace, the defiance of authority, and the criminal attacks on life and property which have lately been witnessed in certain parts of India. The agitation has followed a double line of action, namely, direct criticism of the Act by means of public speeches and publications, and the initiation of the threatened movement of "passive resistance." The latter movement was ushered in by a demonstration

consisting of the observance of a day of fasting, and the closing of shops and places of business. Such a demonstration was not in itself illegal; but there is ample evidence to prove that in more than one place those locally responsible for its organization overstepped the limits of lawful persuasion, and resorted to direct interference with the business of many who were not interested in the movement, and to forcible obstruction of the traffic in the public streets. But the indirect consequences of this aspect of the agitation have been far more mischievous, in that it promoted a sense of unrest and of excitement which was bound to react, and has reacted, on the more ignorant and inflammable sections of the population. The campaign of criticism has involved in many quarters the use of most flagrant misrepresentations regarding the character of the Act. It is clear that large numbers of ignorant people have been deliberately led to believe that the new law gives the police unfettered authority to interfere with public meetings not only of a political, but of a religious and social nature, and to arrest summarily persons engaged in political work, and that it empowers the executive authorities to imprison without trial any person criticising the action of Government.

The Governor General in Council thinks it necessary to reiterate here the following salient facts concerning this Act. It is specifically directed against revolutionary and anarchical crime, and can only be brought into force in any locality when it has been proved to the satisfaction of the Governor General in Council that such crime, or movements tending to such crime exist. It has not so far been brought into operation in any part of India. Its first part merely provides for the speedy trial of certain grave offences; in the second and third parts provision is made for preventive action (similar to, but much more restricted in scope than that now provided by the Rules under the Defence of India Act) against persons suspected of revolutionary or anarchical crime. Action cannot, however, be taken against any individual without the previous order of the local Government. There is nothing therefore which can justify the widespread rumours, for which the promoters of the agitation must be held responsible, that unusual, or even extended powers have been given to the police; nor is there anything which need cause fear or apprehension to any person other than the revolutionary or the anarchist. Not only do the terms of the Act definitely exclude its use in any case not falling within the definition of anarchical or revolutionary conspiracy; but Government has given the most categorical pledge (which the Governor General in Council takes this opportunity to reiterate) that the tenor and intention of the Act will be scrupulously safeguarded should occasion arise to put it into operation.

The Governor General in Council considers it unnecessary to detail here the deplorable occurrences resulting from the agitation against this Act. The offences which have occurred at Delhi, Calcutta, Bombay and Lahore have one common feature, the unprovoked attempt of violent and unruly mobs to hamper or obstruct those charged with the duty of maintaining order in public places. At Amritsar and Ahmedabad they have taken a far graver form, a murderous attack on defenceless individuals, and a wholesale and wanton destruction of private and public property. The Governor General in Council thinks it right to state that at Amritsar the loss of life might have been greater but for the protection afforded by unofficial Indians to those who were threatened by the mob, and he takes this opportunity of expressing the gratitude of Government for this conspicuous example of loyalty and humane feeling.

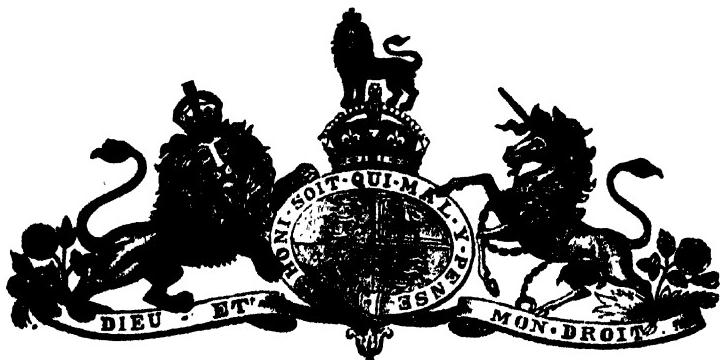
It remains for the Governor General in Council to assert in the clearest manner the intention of Government to prevent by all means, however drastic, any recurrence of these excesses. He will not hesitate to employ the ample military resources at his disposal to suppress organized outrage, rioting or concerted opposition to the maintenance of law and order; and has already sanctioned the application of the State Offences Regulation, 1804, in a modified form, to certain districts of the Punjab. He will further use all preventive

measures provided by the Statutes to check disorder at its source, and in Regulation III of 1818, and the corresponding regulations applicable to Bombay and Madras, and in the rules under the Defence of India Act, he has powers which will enable him to deal effectively with those who promote disorder. He has sanctioned the extension of the provisions of the Seditious Meetings Act to the districts of Lahore and Amritsar in the Punjab, and will authorize a similar extension to other areas in which local Governments see reason to require it. The Police Act of 1861 enables a local Government to quarter additional police on any locality which is guilty of organized offences against the public peace, at the charge of the inhabitants, and to levy from the latter compensation for those who have suffered from injury to their property. The Governor General in Council will advise local Governments to make a free use of these provisions where necessary.

The Governor General in Council feels that many of those who inaugurated this agitation must regret the lamentable consequences which have ensued, the loss of life and property, and the damage to the reputation of India. He now appeals to all loyal subjects of the Crown, and to all those who have an interest in the maintenance of law and the protection of property, both to dissociate themselves publicly from the movement, and to exert themselves in quieting unrest and preventing disorder. To all those who render such assistance to the cause of the public and the State, and to those servants of Government who are charged with the onerous responsibility of suppressing excesses against public peace and tranquillity, the Governor General in Council extends the fullest assurance of countenance and support.

ORDER—Ordered that the Resolution be published in the Gazette of India and communicated to all Local Governments and Administrations and all Departments of the Government of India.

J. H. DUBOULAY,
Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, TUESDAY, APRIL 15, 1919.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

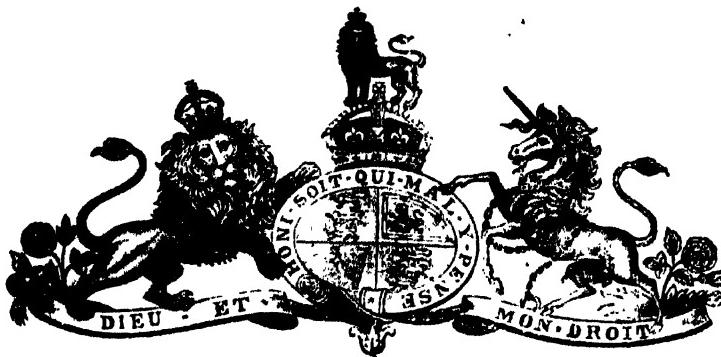
POLITICAL.

No. 560.

Simla, the 15th April, 1919.

In pursuance of section 1, sub-section (2), of the Prevention of Seditious Meetings Act, 1911 (X of 1911), the Governor General in Council is pleased to notify that the said Act shall have operation in the District of Gujranwala of the Punjab.

J. H. DU BOULAY,
Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, WEDNESDAY, APRIL 16, 1919.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL.

No. 570.

Simla, the 16th April, 1919.

In pursuance of section 1, sub-section (2), of the Prevention of Seditious Meetings Act, 1911 (X of 1911), the Governor General in Council is pleased to notify that the said Act shall have operation in the Districts of Multan and Jullundur of the Punjab.

J. H. DUBOULAY,
Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, WEDNESDAY, APRIL 16, 1919.

**GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.**

NOTIFICATION.

Simla, the 16th April 1919.

An Ordinance to extend the operation of the Martial Law Ordinance, 1919.

WHEREAS the Governor General is satisfied that a state of open rebellion against the authority of the Government exists in certain parts of the province of the Punjab:

AND WHEREAS the Governor General in Council has in exercise of the powers conferred by section 2 of the Bengal State Offences Regulation, 1804, ^{X of 1804} suspended, in respect of offences described in the said Regulation with which any person of the classes therein referred to may be charged, the functions of the ordinary Courts of Judicature within the district of Gujranwala in the aforesaid province, and has established martial law in the said district, and has directed the immediate trial by courts-martial of all such persons charged with such offences:

AND WHEREAS an emergency has arisen which makes it expedient to provide that such trials shall be held in the manner and by the tribunals provided in the Martial Law Ordinance, 1919, and also to provide for the same ^{I of 1919} matter in any other area in which by order of the Governor General in Council the provisions of the aforesaid Regulation may be brought into operation;

Now, therefore, the Governor General in exercise of the power conferred by ^{5 and 6 Geo.} section 72 of the Government of India Act, 1915, is pleased to make and ^{V, c. 61.} promulgate the following Ordinance:—

ORDINANCE NO. II OF 1919.

1. This Ordinance may be called the Martial Law (Extension) Ordinance, 1919.
Short title.

2. With effect from midnight between the 16th and 17th April, 1919,

I of 1919. Provisions of the Martial Law Ordinance, 1919, the provisions of sections 2 to 6 of the
to apply in the district of Gujranwala. **Martial Law Ordinance, 1919, shall**

X of 1804. apply to the trial of all persons in the district of Gujranwala in the province
of the Punjab of the classes referred to in the Bengal State Offences Regulation,
1804, who may be charged with any of the offences therein described,
committed on or after the 15th April, 1919.

3. Where, after the commencement of this Ordinance, the Governor

X of 1804. Power to apply the provisions of the Martial General in Council, in exercise of the
Law Ordinance, 1919, in any area in which Regulation X of 1804 is in operation. **powers conferred by section 2 of the Bengal**
State Offences Regulation, 1804, suspends,

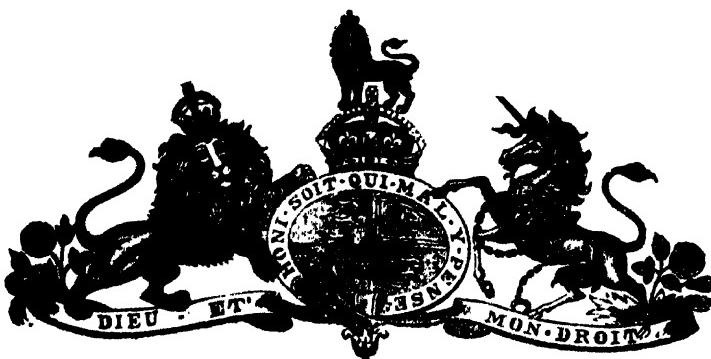
I of 1919. in respect of offences described in the said Regulation with which any person
of the classes therein referred to may be charged, the functions of the ordinary
Courts of Judicature within any area and establishes martial law therein, and
directs the immediate trial by courts-martial of all such persons charged with
such offences, the Governor General in Council may by order in writing declare
that the provisions of sections 2 to 5 of the Martial Law Ordinance, 1919, shall
apply to such trials in the said area.

CHELMSFORD,

Viceroy and Governor General.

H. M. SMITH,

Offy. Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, TUESDAY, APRIL 15, 1919.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL.

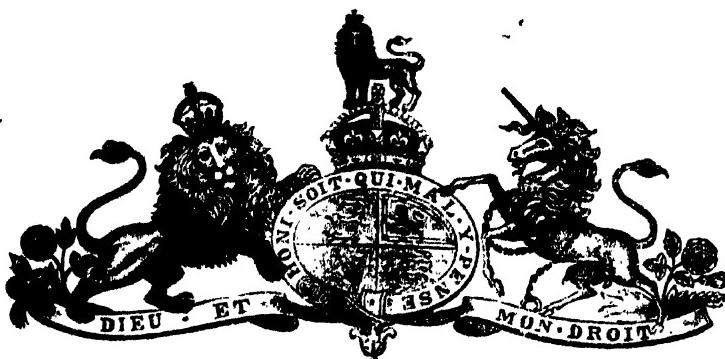
No. 560.

Simla, the 15th April, 1919.

In pursuance of section 1, sub-section (2), of the Prevention of Seditious Meetings Act, 1911 (X of 1911), the Governor General in Council is pleased to notify that the said Act shall have operation in the District of Gujranwala of the Punjab.

J. H. DuBOULAY,

Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, WEDNESDAY, APRIL 16, 1919.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL.

No. 570.

Simla, the 16th April, 1919.

In pursuance of section 1, sub-section (2), of the Prevention of Seditious Meetings Act, 1911 (X of 1911), the Governor General in Council is pleased to notify that the said Act shall have operation in the Districts of Multan and Jullundur of the Punjab.

J. H. DUBOULAY,
Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, WEDNESDAY, APRIL 16, 1919.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Simla, the 16th April 1919.

An Ordinance to extend the operation of the Martial Law Ordinance, 1919.

WHEREAS the Governor General is satisfied that a state of open rebellion against the authority of the Government exists in certain parts of the province of the Punjab:

AND WHEREAS the Governor General in Council has in exercise of the powers conferred by section 2 of the Bengal State Offences Regulation, 1804, ^{X of 1804} suspended, in respect of offences described in the said Regulation with which any person of the classes therein referred to may be charged, the functions of the ordinary Courts of Judicature within the district of Gujranwala in the aforesaid province, and has established martial law in the said district, and has directed the immediate trial by courts-martial of all such persons charged with such offences:

AND WHEREAS an emergency has arisen which makes it expedient to provide that such trials shall be held in the manner and by the tribunals provided in the Martial Law Ordinance, 1919, and also to provide for the same ^{I of 1919.} matter in any other area in which by order of the Governor General in Council the provisions of the aforesaid Regulation may be brought into operation;

Now, therefore, the Governor General in exercise of the power conferred by ^{5 and 6 Geo.} section 72 of the Government of India Act, 1915, is pleased to make and ^{V, c. 61.} promulgate the following Ordinance:—

ORDINANCE No. II of 1919.

1. This Ordinance may be called the Martial Law (Extension) Ordinance, 1919.
Short title.

2. With effect from midnight between the 16th and 17th April, 1919,

I of 1919. **Provisions of the Martial Law Ordinance, 1919, shall apply in the district of Gujranwala.**

X of 1804. **apply to the trial of all persons in the district of Gujranwala in the province of the Punjab of the classes referred to in the Bengal State Offences Regulation, 1804, who may be charged with any of the offences therein described, committed on or after the 15th April, 1919.**

3. Where, after the commencement of this Ordinance, the Governor

X of 1804. **Power to apply the provisions of the Martial Law Ordinance, 1919, in any area in which Regulation X of 1804 is in operation.**

I of 1919. **General in Council, in exercise of the powers conferred by section 2 of the Bengal State Offences Regulation, 1804, suspends, in respect of offences described in the said Regulation with which any person of the classes therein referred to may be charged, the functions of the ordinary Courts of Judicature within any area and establishes martial law therein, and directs the immediate trial by courts-martial of all such persons charged with such offences, the Governor General in Council may by order in writing declare that the provisions of sections 2 to 5 of the Martial Law Ordinance, 1919, shall apply to such trials in the said area.**

CHELMSFORD,

Viceroy and Governor General.

H. M. SMITH,

Offg. Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, TUESDAY, APRIL 29, 1919.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL.

No. 739.

Simla, the 29th April, 1919.

In pursuance of section 1, sub-section (2), of the Prevention of Seditious Meetings Act, 1911 (X of 1911), the Governor-General in Council is pleased to notify that the said Act shall have operation in Sind.

W. S. MARRIS,
Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, TUESDAY, APRIL 29, 1919.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

SUSPECT FIRMS.

Simla, the 29th April 1919.

No. 2434.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to cancel with effect from the 29th April 1919, the Notification in this Department No. 619-D., dated the 25th January 1919, as subsequently amended.

No. 2438.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to cancel with effect from the 29th April 1919, the Notification in this Department No. 502-D., dated the 18th January 1919, as subsequently amended.

No. 2439.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to cancel with effect from the 29th April 1919, the Notification in this Department No. 724-D., dated the 11th December 1918, as subsequently amended.

A. H. LEY,
Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, FRIDAY, APRIL 25, 1919.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL.

No. 699.

Simla, the 25th April, 1919.

In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915, (IV of 1915), the Governor General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, as subsequently amended, namely :—

For Rule 24 of the said Rules the following Rule shall be substituted, namely :—

“24. No person shall induce or attempt to induce any person in the service of His Majesty or of any railway company to disregard or fail in his duty as such servant.”

J. H. DuBOULAY,
Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, FRIDAY, APRIL 25, 1919.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL.

No. 699.

Simla, the 25th April, 1919.

In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915, (IV of 1915), the Governor General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, as subsequently amended, namely :—

For Rule 24 of the said Rules the following Rule shall be substituted, namely :—

- “ 24. No person shall induce or attempt to induce any person in the service of His Majesty or of any railway company to disregard or fail in his duty as such servant.”

J. H. DUBOULAY,
Secretary to the Government of India.



SUPPLEMENT TO

The Gazette of India.

No. 14. } CALCUTTA, SATURDAY, APRIL 5, 1919.

OFFICIAL PAPERS.

A Supplement to the Gazette of India will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the Gazette may receive the SUPPLEMENT separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The SUPPLEMENT and PART VI of the Gazette can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the Gazette must be looked to.

COTTON PRESS RETURN

No. 11 of 1918-19.

PREFATORY NOTE.

THE COTTON SEASON, 1918-19.

In the Final Cotton Forecast, published on the 19th February, 1919, the yield of the crop was estimated at 3,671,000 bales on an area of 20,497,000 acres, as compared with 4,000,000* bales on an area of 25,188,000 acres, the final estimates of last year, a decrease of 8 per cent in the outturn. There were 949,000 bales of cotton pressed in the pressing factories, and 228,000 bales of unpressed cotton received in the spinning mills, from 1st September to 14th February, 1919, as against 780,000 bales and 274,000 bales, respectively, during the corresponding period of last year, showing an increase of 22 per cent in the case of presses, but a decrease of 17 per cent in the case of mills. The increase in the quantity of cotton pressed this season is due to larger receipts in the presses of the Central Provinces and Berar, where the yield of this year's crop is reported to be 33 per cent better than last year. Too much stress should not be laid on the accuracy of these returns as a means of checking the forecast estimates of outturn, as there is at present no system in vogue of furnishing complete returns from all the presses and mills in India. The figures for the States of Hyderabad, Central India, Rajputana, and Mysore are, as will be seen from the footnotes to the tables, mostly incomplete and have been excluded for the purpose of comparison.

* The total estimate is, however, 4,204,000 bales. (Net exports 1,410,000; also, mill consumption 2,044,000 bales, and extra-factory consumption 350,000 bales.) The estimate of mill consumption is based on returns furnished by the Millowners' Association, Bombay. The previous method of calculating mill consumption from the yarn produced by mills, and furnished under the Cotton Excise Duties Act, has been discarded in favour of the Millowners'

I.—Cotton Press Returns for India in the half-month ending 14th February, 1919.
 (Season 1918-19, i.e., from 1st September, 1918, to 31st August, 1919.)

Provinces or States	Total estimated output of cotton crop (bales of 400 lbs each) (a)	Percentage to total for India	Total number of presses in the Provinces or State	Number of presses for which returns have been received for the half- month	Quantity of cotton pressed in the half-month (bales of 400 lbs each)	TOTAL QUANTITY PRESSED BETWEEN 1ST SEPTEMBER TO 14TH FEBRUARY (Bales of 400 lbs each)	
						Current year	Previous year
I	2	3	4	5	6	7	8
Maharashtra (including Indian States) and Berar . . .	658,000	17.9	198	19	8,585	91,787	187,787
Central Provinces and Berar (including Indian States) . . .	789,000	21.5	162	112	80,720	541,885	(f) 295,04
Gujarat	638,000	17.2	58	47	(g) 2,775	64,066	(f) 76,451
Punjab (including Indian States)	493,000	13.4	92	7	7,863	49,411	45,72
United Provinces	175,000	4.8	85	10	1,928	100,516	128,30
Jind	108,000	2.9	15	3	6,282	54,714	28,81
Orissa	78,000	2.1	(g) 19	4	1,403	38,167	(f) 41,0
Bihar and Orissa	17,000	.5	...	...	...	...	...
Bengal	32,000	.9	8	2	1,032	2,585	2,71
Assam	12,000	.3	...	...	...	...	...
North-West Frontier Province	10,000	.3	1	1	...	843	8,9
Ajmer-Merwara	14,000	.4	5	4	989	4,819	5,5
Delhi . . . .	...	...	1	...	...	...	...
TOTAL BRITISH PROVINCES (c)	3,019,000	82.2	639	209	91,026	948,683	780,1
Hyderabad	350,000	9.5	44	(e)	(e)	...	...
Central India	216,000	5.9	95	(e)	(e)	...	...
Rajputana	55,000	1.5	10	(e)	(e)	238	1
Mysore	81,000	.9	8	2	436	1,001	...
TOTAL INDIAN STATES (d)	662,000	17.8	92	9	436	2,150	1
GRAND TOTAL	3,671,000	100	731	211	91,462	950,773	781

(a) The figures in column 2 are the final estimates for 1918-19.

(b) Figures for the weeks ending 5th and 15th February, 1919.

(c) Including Indian States situated within provincial boundaries.

(d) Excluding States situated within provincial boundaries.

(e) Returns not received from the Bombay Chamber of Commerce.

(f) Revised figure.

(g) Of this number 8 presses worked during the half-month.

**Returns of Cotton received in the MILLS in India in the half-month ending 14th February, 1919.
(Between 1918-19, i.e., from 1st September, 1918, to 31st August, 1919.)**

Province or State	Total number of mills in the Province or State	Number of mills for which returns have been received for the half-month	Quantity of cotton received in the half- month (bales of 400 lbs each)	TOTAL QUANTITY RECEIVED FROM 1ST SEPTEMBER TO 14TH FEBRUARY (BALES OF 400 LBS EACH)	
				Current year	Previous year
1	2	3	4	5	6
By (including Indian States) and Other Provinces and Berar (including Indian States)	165	29	12,587	116,517	168,728
a. Provinces	10	9	3,116	52,161	38,918
b. Provinces	12	10	(a) 97	5,917	(d) 9,467
c. Provinces	3	...	...	476	5,015
d. Provinces	15	1	20	6,263	10,270
e. Provinces	1	...	...	...	...
f. Provinces	10	10	5,319	39,851	(d) 38,728
g. Provinces	2	2	628	4,534	5,782
h. Provinces	8	2	265	2,379	2,373
TOTAL BRITISH PROVINCES (b)	221	63	22,027	227,598	273,521
Hyderabad and Central India to	3	2	198	2,106	2,834
5	1	1,418	9,008	13,256	
2	2	56	484	...	
TOTAL INDIAN STATES (c)	10	5	1,673	11,548	16,090
GRAND TOTAL	231	68	23,700	239,146	289,611

Note.—This statement shows the quantity of unpressed cotton received in the mills, the quantity of pressed cotton coming through the presses not being taken into account, as this is included in statement I.

a) Figures for the weeks ending 8th and 15th February, 1919.

(d) Revised figure.

b) Including Indian States situated within provincial boundaries.

c) Excluding States situated within provincial boundaries.

Total quantity of cotton pressed in the Pressing Factories and of unpressed cotton received in the Spinning Mills, from 1st September to 14th February, 1919, in British Provinces (including Indian States within provincial boundaries).

Province	Total estimated output of cotton crop (bales of 400 lbs each)	Quantity of cotton pressed up to 14th February, 1919 (bales of 400 lbs each)	Quantity of unpressed cotton received in spinning mills up to 14th February, 1919 (bales of 400 lbs each)	Total of columns 3 and 4 (bales of 400 lbs each)		Percentage ratio of col. 5 to col. 2
				5	6	
1	2	3	4	5	6	
By (including Indian States) and Baroda and Other Provinces and Berar (including Indian States)	658,000	91,737	116,517	208,244	31.0	
Other Provinces	789,000	541,835	52,161	593,996	75.3	
Other Provinces	683,000	64,066	5,917	69,998	11.1	
Other Provinces	503,000	51,254	2,855	53,109	10.6	
Other Provinces	178,000	100,516	6,263	106,779	61.0	
Other Provinces	108,000	54,714	...	54,714	50.7	
Other Provinces	78,000	36,167	...	38,167	48.9	
Other Provinces	61,000	2,535	30,851	41,886	68.7	
Other Provinces	14,000	4,819	4,534	9,353	68.8	
TOTAL	3,019,000	948,638	227,598	1,176,231	39.0	

Note.—This table contains the totals of tables I and II, excluding Hyderabad, Central India, Rajputana, and Mysore.

* See footnote (a) to statement I.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, TUESDAY, APRIL 1, 1919.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

NOTIFICATION.

SEPARATE REVENUE.

INCOME-TAX

Simla, the 1st April 1919.

No. 920-F.—In exercise of the powers conferred by section 44 of the Income-tax Act, 1918 (VII of 1918), the Governor-General in Council is pleased to make the following amendment in the notification of the Government of India in the Finance Department, No. 774-F., dated the 28th March 1918, namely:—

For clause (6) of item 2 the following clause shall be substituted, namely:—

"(6) The income derived by a shipping company incorporated or registered in the United Kingdom or in any of His Majesty's Dominions and having its principal place of business out of India and its ships ordinarily engaged in sea-going traffic out of Indian waters."

H. F. HOWARD,

Secretary to the Government of India.

Court may reserve points of law. more Judges of the said High Court. But it shall be at the discretion of any such Court to reserve any point or points of law for the opinion of the said High Court.

19. And We do further ordain that, on such point or points of law being High Court to review cases on points of law reserved by one or more Judges of the High Court so reserved as aforesaid, the High Court of Judicature at Lahore shall have full power and authority to review the case, or such part of it as may be necessary, and finally determine such point or points of law, and thereupon to alter the sentence passed by the court of original jurisdiction, and to pass such judgment and sentence as to the said High Court may seem right.

20. And We do further ordain that the High Court of Judicature at Lahore shall be a Court of Appeal from Appeals from other Criminal Courts in the Provinces of the Punjab and Delhi. the Criminal Courts of the Provinces of the Punjab and Delhi and from all other Courts subject to its superintendence, and shall exercise appellate jurisdiction in such cases as were, immediately before the date of the publication of these presents, subject to appeal to the Chief Court of the Punjab by virtue of any law then in force, or as may after that date be declared subject to appeal to the High Court of Judicature at Lahore by any law made by competent legislative authority for India.

21. And We do further ordain that the High Court of Judicature at Lahore shall be a court of reference and revision from the Criminal Courts subject to its appellate jurisdiction, and shall have power to hear and determine all such cases referred to it by the Sessions Judges, or by any other officers in the Provinces of the Punjab and Delhi who were, immediately before the publication of these presents, authorized to refer cases to the Chief Court of the Punjab and to revise all such cases tried by any officer or Court possessing criminal jurisdiction in the Provinces of the Punjab and Delhi, as were, immediately before the publication of these presents, subject to reference to or revision by the Chief Court of the Punjab.

22. And We do further ordain that the High Court of Judicature at Lahore shall have power to direct the transfer of any criminal case or appeal from any Court to any other Court of equal or superior jurisdiction, and also to direct the preliminary investigation or trial of any criminal case by any officer or Court otherwise competent to investigate or try it, though such case belongs in ordinary course to the jurisdiction of some other officer or Court.

Criminal Law.

23. And We do further ordain that all persons brought for trial before the High Court of Judicature at Lahore, either in the exercise of its original jurisdiction, or in the exercise of its jurisdiction as a court of appeal, reference or revision, charged with any offence for which provision is made by Act No. XLV of 1860, called the "Indian Penal Code," or by any Act amending or excluding the said Act which may have been passed prior to the publication of these presents, shall be liable to punishment under the said Act or Acts, and not otherwise.

Testamentary and Intestate Jurisdiction.

24. And We do further ordain that the High Court of Judicature at Lahore shall have the like power and authority as that which was immediately before the publication of these presents lawfully exercised within the Provinces of the Punjab and Delhi by the Chief Court of the Punjab, in relation to the granting of probates of last wills and testaments, and letters of administration

of the goods, chattels, credits and all other effects whatsoever of persons dying intestate: Provided always that nothing in these Letters Patent contained shall interfere with the provisions of any law which has been made by competent legislative authority for India, by which power is given to any other Court to grant such probates and letters of administration.

Matrimonial Jurisdiction.

25. And We do further ordain that the High Court of Judicature at Lahore shall have jurisdiction, within Matrimonial jurisdiction. the Provinces of the Punjab and Delhi, in matters matrimonial between Our subjects professing the Christian religion: Provided always that nothing herein contained shall be held to interfere with the exercise of any jurisdiction in matters matrimonial by any Court, not established by Letters Patent within the said Provinces, which is lawfully possessed of that jurisdiction.

Powers of Single Judges and Division Courts.

26. And We do hereby declare that any function which is hereby directed to be performed by the High Court of Single Judges and Division Courts. Judicature at Lahore, in the exercise of its original or appellate jurisdiction, may be performed by any Judge, or by any Division Court, thereof, appointed or constituted for such purpose in pursuance of section one hundred and eight of the Government of India Act, 1915; and if such Division Court is composed of two or more Judges and the Judges are divided in opinion as to the decision to be given on any point, such point shall be decided according to the opinion of the majority of the Judges, if there be a majority, but, if the Judges be equally divided, then the opinion of the senior Judge shall prevail.

Civil Procedure.

27. And We do further ordain that it shall be lawful for the High Court of Judicature at Lahore from time to time to make rules and orders for regulating the practice of the Court and for the purpose of adapting as far as possible the provisions of the Code of Civil Procedure, being an Act, No. V of 1908, passed by the Governor-General in Council, and the provisions of any law which has been or may be made, amending or altering the same, by competent legislative authority for India, to all proceedings in its testamentary, intestate and matrimonial jurisdiction, respectively.

Criminal Procedure.

28. And We do further ordain that the proceedings in all criminal cases brought before the High Court of Judicature at Lahore shall be regulated by the Code of Criminal Procedure, being an Act, No. V of 1898, passed by the Governor-General in Council, or by such further or other laws in relation to criminal procedure as may have been or may be made by competent legislative authority for India.

Appeals to Privy Council.

29. And We do further ordain that any person or persons may appeal to Us, Our heirs and successors, in Our or their Privy Council, in any matter not being of criminal jurisdiction, from any final judgment, decree or order of the High Court of Judicature at Lahore made on appeal, and from any final judgment, decree or order made in the exercise of original jurisdiction by Judges of the said High Court, or of any Division Court, from which, an appeal does not lie to the said High Court under the provisions contained in the 10th clause of these presents: Provided, in either case, that the sum

or matter at issue is of the amount or value of not less than 10,000 rupees, or that such judgment, decree or order involves, directly or indirectly, some claim, demand or question to or respecting property amounting to or of the value of not less than 10,000 rupees; or from any other final judgment, decree or order made either on appeal or otherwise as aforesaid, when the said High Court declares that the case is a fit one for appeal to Us, Our heirs or successors, in Our or their Privy Council; but subject always to such rules and orders as are now in force, or may from time to time be made, respecting appeals to Ourselves in Council from the Courts of the Provinces of the Punjab and Delhi, except so far as the said existing rules and orders respectively are hereby varied; and subject also to such further rules and orders as We may, with the advice of Our Privy Council, hereafter make in that behalf.

30. And We do further ordain that it shall be lawful for the High Court of Judicature at Lahore at its discretion, on the motion, or, if the said High Court be not sitting, then for any Judge of the said High Court, upon the petition, of any party who considers himself aggrieved by any preliminary or interlocutory judgment, decree or order of the said High Court, in any such proceeding as aforesaid, not being of criminal jurisdiction, to grant permission to such party to appeal against the same to Us, Our heirs and successors, in Our or their Privy Council, subject to the same rules, regulations and limitations as are herein expressed respecting appeals from final judgments, decrees and orders.

31. And We do further ordain that from any judgment, order or sentence of the High Court of Judicature at Lahore, made in the exercise of original criminal jurisdiction or in any criminal case where any point or points of law have been reserved for the opinion of the said High Court, in manner provided by the 18th clause of these presents, by any Court which has exercised original jurisdiction, it shall be lawful for the person aggrieved by such judgment, order or sentence to appeal to Us, Our heirs or successors, in Council, provided the said High Court declares that the case is a fit one for such appeal, and that the appeal be made under such conditions as the said High Court may establish or require, but subject always to such rules and orders as are now in force, or may from time to time be made, respecting appeals to Ourselves in Council from the Courts of the Provinces of the Punjab and Delhi.

32. And We do further ordain that, in all cases of appeal made from any judgment, decree, order or sentence of the High Court of Judicature at Lahore to Us, Our heirs or successors, in Our or their Privy Council, such High Court shall certify and transmit to Us, Our heirs and successors, in Our or their Privy Council, a true and correct copy of all evidence, proceedings, judgments, decrees and orders had or made, in such cases appealed, so far as the same have relation to the matters of appeal, such copies to be certified under the seal of the said High Court. And that the said High Court shall also certify and transmit to Us, Our heirs and successors, in Our or their Privy Council, a copy of the reasons given by the Judges of such Court, or by any of such Judges, for or against the judgment or determination appealed against. And We do further ordain that the said High Court shall, in all cases of appeal to Us, Our heirs or successors, conform to and execute, or cause to be executed, such judgments and orders as We, Our heirs or successors, in Our or their Privy Council, may think fit to make in the premises, in such manner as any original judgment, decree or decretal orders, or other order or rule of the said High Court, should or might have been executed.

Exercise of Jurisdiction elsewhere than at the usual place of sitting of the High Court.

33. And We do further ordain that whenever it appears to the Lieutenant-Governor of the Punjab, subject to Special commissions and circuits, the control of the Governor-General in Council, convenient that the jurisdiction and power by these Our Letters

Patent, or by or under the Government of India Act, 1915, vested in the High Court of Judicature at Lahore should be exercised in any place within the jurisdiction of any Court subject to the superintendence of the said High Court, other than the usual place of sitting of the said High Court, or at several such places by way of circuit, one or more Judges of the Court shall visit such place or places accordingly.

34. And We do further ordain that whenever any Judge or Judges of the Proceedings of Judges on special commission High Court of Judicature at Lahore visit or circuit. any place under the 83rd clause of these presents the proceedings in cases before him or them at such place shall be regulated by any law relating thereto which has been or may be made by competent legislative authority for India.

Delegation of Duties to Officers.

35. The High Court of Judicature at Lahore may from time to time make rules for delegating to any Registrar, Prothonotary or Master or other official of the Court any judicial, quasi-judicial and non-judicial duties.

Calls for records, etc., by the Government.

36. And it is Our further will and pleasure that the High Court of High Court to comply with requisitions from Judicature at Lahore shall comply with Government for records, etc. such requisitions as may be made by the Governor-General in Council or by the Lieutenant-Governor of the Punjab for records, returns and statements, in such form and manner as he may deem proper.

Powers of Indian Legislatures.

37. And We do further ordain and declare that all the provisions of these Powers of Indian Legislatures preserved Our Letters Patent are subject to the legislative powers of the Governor-General in Legislative Council, and also of the Governor-General in Council under section seventy-one of the Government of India Act, 1915; and also of the Governor-General in cases of emergency under section seventy-two of that Act, and may be in all respects amended and altered thereby.

IN WITNESS whereof We have caused these Our Letters to be made Patent.

WITNESS Ourselves at Westminster the 21st day of March in the Year of Our Lord one thousand nine hundred and nineteen and in the ninth Year of Our reign.

BY WARRANT under the King's Sign Manual.

(Signed) SCHUSTER.

J. H. DUBOULAY,

Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, TUESDAY, APRIL 1, 1919.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

JUDICIAL.

NOTIFICATION.

No. 60.

Simla, the 1st April 1919.

The following paper is published for general information:—

LETTERS PATENT CONSTITUTING THE HIGH COURT OF JUDICATURE AT LAHORE FOR THE PROVINCES OF THE PUNJAB AND DELHI, DATED THE 21ST MARCH 1919.

GEORGE THE FIFTH, by the Grace of God, of the United Kingdom of Great Britain and Ireland, and of the British Dominions beyond the Seas, King, Defender of the Faith, Emperor of India, To all to whom these Presents shall come, greeting: Whereas by an Act of Parliament passed in the Fifth and Sixth years of Our Reign and called the Government of India Act, 1915, it was amongst other things enacted that it should be lawful for Us by Letters Patent to establish a High Court of Judicature in any territory in British India whether or not included within the limits of the local jurisdiction of another High Court and to confer on any High Court so established any such jurisdiction powers and authority as were vested in or might be conferred on any High Court existing at the commencement of that Act:

And whereas the Provinces of the Punjab and Delhi are now subject to the jurisdiction of the Chief Court of the Punjab which was established by an

Act of the Governor-General of India in Council, being Act No. XXIII of 18⁶5, and was continued by later enactments and no part of the said provinces is included within the limits of the local jurisdiction of any High Court.

1. Now know ye that We, upon full consideration of the premises, and of Our special grace, certain knowledge, and mere motion, have thought fit to erect

Establishment of High Court at Lahore.

and establish, and by these presents We do accordingly for Us, Our heirs and successors, erect and establish, for the Provinces of the Punjab and Delhi aforesaid, with effect from the date of the publication of these presents in the *Gazette of India*, a High Court of Judicature, which shall be called the High Court of Judicature at Lahore, and We do hereby constitute the said Court to be a Court of Record.

2. And We do hereby appoint and ordain that the High Court of Judicature at Lahore shall, until further or other provision be made by Us, or Our heirs

Constitution and first Judges of the High Court. and successors, in that behalf in accordance with section one hundred and one of the said recited Government of India Act, 1915, consist of a Chief Justice and six other Judges, the first Chief Justice being Sir Henry Adolphus Rattigan, Knight, and the six other Judges being William Chevis, Esquire, Henry Scott-Smith, Esquire, Shadi Lal, Esquire, Rai Bahadur, Walter Aubin leRossighol, Esquire, Leycester Hudson Leslie Jones, Esquire, and Alan Brice Broadway, Esquire, being respectively qualified as in the said Act is declared.

3. And We do hereby ordain that the Chief Justice and every other Judge of the High Court of Judicature at Lahore, previously to entering upon the execution of the duties of his office, shall make and subscribe the following declaration before such authority or person as the Lieutenant-Governor of the Punjab may commission to receive it:—

“I, A.B., appointed Chief Justice [or a Judge] of the High Court of Judicature at Lahore, do solemnly declare that I will faithfully perform the duties of my office to the best of my ability knowledge and judgment.”

4. And We do hereby grant, ordain and appoint that the High Court of Judicature at Lahore shall have and use as occasion may require, a seal bearing a device and impression of Our Royal arms, within an exergue or label surrounding the same, with this inscription. “The Seal of the High Court at Lahore.” And We do further grant, ordain and appoint that the said seal shall be delivered to and kept in the custody of the Chief Justice, and in case of vacancy of the office of Chief Justice, or during any absence of the Chief Justice, the same shall be delivered over and kept in the custody of the person appointed to act as Chief Justice under the provisions of section one hundred and five of the Government of India Act, 1915; and We do further grant, ordain and appoint that, whenever the office of Chief Justice or of the Judge to whom the custody of the said seal be committed is vacant, the said High Court shall be, and is hereby, authorized and empowered to demand, seize and take the said seal from any person or persons whomsoever, by what ways and means soever the same may have come to his, her or their possession.

5. And We do hereby further grant, ordain and appoint that all writs, Writs, etc., to issue in name of the Crown, and summonses, precepts, rules, orders and under seal other mandatory process to be used, issued or awarded by the High Court of Judicature at Lahore shall run and be in the name and style of Us, or of Our heirs and successors, and shall be sealed with the seal of the said High Court.

6. And We do hereby authorize and empower the Chief Justice of the High Court of Judicature at Lahore from time to time, as occasion may require, and subject to any rules and restrictions which may be prescribed from time to time

by the Lieutenant-Governor of the Punjab, to appoint so many and such clerks and other ministerial officers as may be found necessary for the administration of justice and the due execution of all the powers and authorities granted and committed to the said High Court by these Our Letters Patent. And it is Our further will and pleasure, and We do hereby, for Us, Our heirs and successors, give, grant, direct and appoint, that all and every the officers and clerks to be appointed as aforesaid shall have and receive respectively such reasonable salaries as the Chief Justice may, from time to time, appoint for each office and place respectively, and as the Lieutenant-Governor of the Punjab, subject to the control of the Governor-General in Council, may approve of: Provided always, and it is Our will and pleasure, that all and every the officers and clerks to be appointed as aforesaid shall be resident within the limits of the jurisdiction of the said Court, so long as they hold their respective offices; but this proviso shall not interfere with or prejudice the right of any officer or clerk to avail himself of leave of absence under any rules prescribed from time to time by the Governor-General in Council, and to absent himself from the said limits during the term of such leave in accordance with the said rules.

Admission of Advocates, Vakils and Attorneys.

7. And We do hereby authorize and empower the High Court of Judicature at Lahore to approve, admit and enrol such and so many Advocates, Vakils and

Powers of High Court in admitting Advocates, Vakils and Attorneys.
Attorneys as to the said High Court may seem meet: and such Advocates, Vakils and Attorneys shall be and are hereby authorized to appear for the suitors of the said High Court, and to plead or to act, or to plead and act, for the said suitors, according as the said High Court may by its rules and directions determine, and subject to such rules and directions.

8. And We do hereby ordain that the High Court of Judicature at Lahore

Powers of High Court in making rules for the qualifications, etc., of Advocates, Vakils and Attorneys.
shall have power to make rules from time to time for the qualification and admission of proper persons to be Advocates, Vakils and Attorneys-at-Law of the said High Court, and shall be empowered to remove or to suspend from practice, on reasonable cause, the said Advocates, Vakils or Attorneys-at-Law; and no person whatsoever but such Advocates, Vakils or Attorneys shall be allowed to act or to plead for, or on behalf of, any suitor in the said High Court, except that any suitor shall be allowed to appear, plead or act on his own behalf, or on behalf of a co-suitor.

Civil Jurisdiction of the High Court.

9. And We do further ordain that the High Court of Judicature at Lahore shall have power to remove, and to try Extraordinary original civil jurisdiction, and determine, as a Court of extraordi-

nary original jurisdiction, any suit being or falling within the jurisdiction of any Court subject to its superintendence, when the said High Court may think proper to do so, either on the agreement of the parties to that effect, or for purposes of justice, the reasons for so doing being recorded on the proceedings of the said High Court.

10. And We do further ordain that an appeal shall lie to the High Court

Appeal to the High Court from Judges of the Court.
of Judicature at Lahore from the judgment (not being an order made in the exercise of revisional jurisdiction and not

being a sentence or order passed or made in the exercise of the powers of superintendence under the provisions of section one hundred and seven of the Government of India Act, 1915, or in the exercise of criminal jurisdiction) of one Judge of the said High Court, or of one Judge of any Division Court constituted in pursuance of section one hundred and eight of the Government of India Act, 1915, and that an appeal shall also lie to the said High Court from the judgment (not being an order or sentence as aforesaid) of two or more Judges of the said High Court, or of any such Division Court, wherever such

Judges are equally divided in opinion and do not amount in number to a majority of the whole of the Judges of the said High Court at the time being; but that the right of appeal from other judgments of Judges of the said High Court, or of any such Division Court, in such case shall be to Us, Our heirs or successors, in Our or their Privy Council, as hereinafter provided.

11. And We do further ordain that the High Court of Judicature at Lahore shall be a Court of Appeal from the Civil Courts of the Provinces of the Punjab and Delhi and from all other Courts subject to its superintendence, and shall exercise appellate jurisdiction in such cases as were, immediately before the date of the publication of these presents, subject to appeal to the Chief Court of the Punjab by virtue of any law then in force, or as may after that date be declared subject to appeal to the High Court of Judicature at Lahore by any law made by competent legislative authority for India.

12. And We do further ordain that the High Court of Judicature at Lahore shall have the like power and authority with respect to the persons and estates of infants, idiots and lunatics within the Provinces of the Punjab and Delhi as that which was vested in the Chief Court of the Punjab immediately before the publication of these presents.

Law to be administered by the High Court.

13. And We do further ordain that, with respect to the law or equity to be applied to each case coming before the High Court in the exercise of extra-ordinary original civil jurisdiction. High Court of Judicature at Lahore in the exercise of its extra-ordinary original civil jurisdiction, such law or equity shall, until otherwise provided, be the law or equity which would have been applied to such case by any local Court having jurisdiction therein.

14. And We do further ordain that, with respect to the law or equity and rule of good conscience to be applied by the High Court in the exercise of appellate jurisdiction. the High Court of Judicature at Lahore to each case coming before it in the exercise of its appellate jurisdiction, such law or equity and rule of good conscience shall be the law or equity and rule of good conscience which the Court in which the proceedings in such case were originally instituted ought to have applied to such case.

Criminal Jurisdiction.

15. And We do further ordain that the High Court of Judicature at Lahore shall have ordinary original criminal jurisdiction in respect of all such persons within the Provinces of the Punjab and Delhi as the Chief Court of the Punjab had such criminal jurisdiction over immediately before the publication of these presents.

16. And We do further ordain that the High Court of Judicature at Lahore, in the exercise of its ordinary original criminal jurisdiction, shall be empowered to try all persons brought before it in due course of law.

17. And We do further ordain that the High Court of Judicature at Lahore shall have extraordinary original criminal jurisdiction over all persons residing in places within the jurisdiction of any Court subject to its superintendence, and shall have authority to try at its discretion any such persons brought before it on charges preferred by any magistrate or other officer specially empowered by the Government in that behalf.

18. And We do further ordain that there shall be no appeal to the High Court of Judicature at Lahore from any sentence or order passed or made by the courts of original criminal jurisdiction which may be constituted by one or

No appeal from High Court exercising original jurisdiction.

Officer.	Territory.
8. Director of Persian Gulf Telegraphs	... Territories of His Highness the Khan of Kalat and of the Jam of Las Bela.
9. Assistant Political Agent, Quetta.	}
10. Extra Assistant Commissioner, Quetta.	Quetta District.
11. Cantonment Magistrate, Quetta	... Quetta Cantonment.

Second Schedule.

Foreign Department notifications :—

- No. 814-E., dated the 19th April 1890.
 No. 1799-E., dated the 9th September 1891.
 No. 3076-F. B., dated the 16th October 1903.
 No. 3472-F. B., dated the 9th September 1904.
 No. 1984-I. B., dated the 10th October 1910.

No. 94-I.B.—S.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor General in Council is pleased to appoint every officer for the time being holding the office of Resident in Kashmir, Assistant to the Resident in Kashmir, Political Agent at Gilgit, and Assistant Political Agent at Chilas, being a European British subject, to be a Justice of the Peace within the territories of His Highness the Maharaja of Jammu and Kashmir.

2. The notifications of the Government of India in the Foreign Department, No. 932-E., dated the 8th May 1891, and No. 1230-F. dated the 11th May 1893, are hereby cancelled.

No. 95-I.B.—S.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor General in Council is pleased to appoint the officers for the time being holding the offices specified in the first column of the Schedule hereto annexed, being European British subjects, to be Justices of the Peace within the territories mentioned opposite their designations in the second column of the said Schedule.

2. The following notifications are hereby cancelled :—

Foreign Department No. 1721-F., dated the 27th June 1902.

Foreign and Political Department No. 741-I.B., dated the 7th May 1914.

Schedule.

Office.	Territory.
1. Political Agent, Puklian States	Jind, Nalba and Patiala States.
2. Political Agent, Bahawalpur Agency	Bahawalpur, Faridkot and Malerkotla States.
3. Commissioner, Jullundur Division	Kapurthala, Maadi and Suket States.
4. Commissioner, Ambala Division	Dujana, Kalsia, Lohara, Pataudi and Sirmar (Nahan) States.
5. Commissioner, Lahore Division	Chamba State.
6. Superintendent, Hill States, Simla	Baghal, Baghat, Bilsan, Bashahr, Bhajji Bija, Bilaspur, Daskati, Delath, Dhadi, Dhanni, Gisondi, Jabbal, Kanethi, Koonthal, Kothar, Koti, Kunbarsain, Kunthiar, Madhan, Mailog, Mangal, Naagarah, (Hindur), Ratesh, Rawin, Sangri, Taroch, Theog.
7. Deputy Commissioner, Dera Ghazi Khan District.	The tract bounded by the plains of the Dera Ghazi Khan District on the east and south, by the territories included in the Loralai, Sibi and Zhob Political Agencies of Baluchistan on the west, and by the tract subject to the political control of (i) the Chief Commissioner, North-West Frontier Province, and (ii) the Political Agent, Zhob, on the north.

R. E. HOLLAND,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Simla, the 1st April, 1919.

No. 90-I.B.—S.—In exercise of the powers conferred by section 109, sub-section (1) of the Government of India Act, 1915 (5 & 6 Geo. 5, Ch. 61), the Governor General in Council is pleased to direct that the following addition shall be made to the notification of the Government of India in the Foreign and Political Department, No. 580-D., dated the 26th January 1917, as subsequently amended, directing by which High Courts original and appellate criminal jurisdiction over European British subjects of His Majesty for the time being within the territories of certain States in India, shall be exercised, namely:—

After the entries relating to the High Court at Patna, the following shall be added:—

BY THE HIGH COURT OF JUDICATURE AT LAHORE IN—
Jammu and Kashmir.
Kalat.
Las Bela.

The territories administered by the Agent to the Governor General in Baluchistan as such Agent.

The States in the Punjab.

The territories administered by the Agent to the Governor General, North-West Frontier Province, as such Agent.

No. 92-I.B.—S.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor General in Council is pleased to direct that the following amendment shall be made in the notification of the Government of India in the Foreign and Political Department, No. 552-D., dated the 26th January 1917, namely:—

After the words and figures "the 26th January 1917" in the said notification, the words "as subsequently amended" shall be inserted.

No. 93-I.B.—S.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor General in Council is pleased to appoint the officers for the time being holding the offices specified in the first column of the First Schedule hereto annexed, being European British subjects, to be Justices of the Peace within the territories mentioned opposite their designations in the second column of the said Schedule.

2. The notifications of the Government of India specified in the second Schedule hereto annexed are hereby cancelled.

First Schedule.

Office.	Territory.
1. Agent to the Governor General, Baluchistan.	
2. Political Agent, Quetta	Territories of His Highness the Khan of Kalat and of the Jam of Las Bela and the territories administered by the Agent to the Governor General in Baluchistan as such Agent.
3. Political Agent, Kalat and Bolan Pass	
4. Political Agent, Loralai	
5. Political Agent, Sibi	
6. Political Agent, Zhob	
7. Assistant Political Agent, Kalat and Bolan Pass.	Territories of His Highness the Khan of Kalat and the territories administered by the Agent to the Governor General in Baluchistan as such Agent.



SUPPLEMENT TO
The Gazette of India.

No. 15.] DELHI, SATURDAY, APRIL 12, 1919.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Proceedings of the Indian Legislative Council will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five rupees per annum if delivered in Calcutta, or eight rupees if sent by post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of rupees six per annum if delivered in Calcutta, or rupees nine if sent by post.

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

AUDIT AND APPROPRIATION REPORT

ON
THE ACCOUNTS

OF
THE GOVERNMENT OF INDIA

FOR

1917-18

BY

M. F. GAUNTLETT,
COMPTROLLER AND AUDITOR-GENERAL

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AUDIT AND APPROPRIATION REPORT

ON

THE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR

1917-18.

[Throughout the report any figure with the rupee sign before it represents the actual number of rupees. Otherwise the amounts shown represent thousands of rupees; thus, 10,64 reads as ten lakhs and sixty-four thousands of rupees.]

PROVINCIAL FINANCE.

No change was made during the year in the terms of the existing Provincial Settlements, excepting that the head '33—Famine Relief' has, with effect from the 1st April 1917, been converted into a divided head shared between Imperial and Provincial in the proportion of three-fourths and one-fourth, subject to the condition that, if the provincial share of expenditure resulting from a widespread and prolonged famine should reduce the Provincial balance below one-half the prescribed minimum, the treatment of further expenditure will be a subject for special arrangement at the time. As a consequence of the revised allocation, the Provincial allotments under the head '38—Reduction or Avoidance of Debt' and the connected assignments from Imperial Revenues have been discontinued.

2. The following statement shows the Revenue, Expenditure and Balances of Provincial Governments. The closing balances in all the Provinces were largely in excess of the prescribed minima.

Province.	Opening Balance on 1st April 1917.	Revenue during 1917-18.	Expenditure during 1917-18.	Surplus + Deficit -	Closing balance on 31st March 1918.	Prescribed minimum.
Madras	1,52,88	8,84,30	7,85,60	+48,70	2,01,08	20,00
Bombay	2,71,96	8,87,91	7,66,53	+1,20,68	3,91,96	20,00
Bengal	8,39,64	6,88,68	6,58,87	+30,01	8,67,65	30,00
United Provinces of Agra and Oudh	1,92,44	7,80,62	6,77,83	+52,80	2,45,24	20,00
Punjab	1,92,75	6,50,80	4,78,53	+71,77	1,94,52	10,00
Burma	1,17,80	5,55,59	5,78,27	-22,68	95,12	12,00
Bihar and Orissa	1,48,01	3,28,16	3,80,11	- 6,95	1,61,06	12,00
Central Provinces	1,36,85	3,11,51	3,01,09	+10,42	1,36,77	10,00
Assam	21,50	1,69,40	1,43,30	+6,11	27,31	10,00
Total . .	14,91,86	50,38,77	47,19,91	+3,08,86	18,00,71	1,84,00

EXPENDITURE UNDER OBJECTION.

Civil Department.

**Percentage of
objections to
total expenditure.** 3. The following statement shows the gross amount of objections raised in each Province during the year under review, the net amount of objections representing substantial infringements of financial rules, the amount of expenditure audited, and the percentage which the net objections bear to the total expenditure.

1 Province.	2 Total amount placed under objection.	3 Debtors				4 Net expenditure placed under objection which represents substantial deviation from rule.	5 Total expenditure debited to Service Heads during the year.	6 Percentage of objections (col. 4) to total expenditure (col. 5).	7 Similar percentage for 1916-17.
		Amount relating to Debt Heads, including Service Heads, in Pounds.	Amount relating to receipts etc. debited to Service Heads.	Amount placed under objection for want of D. C. bills.	Total Objections.				
India	58,25	20,64	18	9,87	30,49	22,70	9,14,43	26	1.7
North-West Frontier Province	14,50	2,57	...	9,91	12,48	2,08	1,11,81	18	1.9
Madras	51,73	9,09	...	18,46	27,17	24,56	7,67,06	32	4.1
Bombay	97,11	61,71	...	25,43	87,13	9,98	9,80,84	10	1.3
Bengal	56,12	2,66	...	29,34	8,90	24,32	6,62,42	37	3.6
United Provinces	42,08	1,69	16	19,99	31,84	20,18	7,81,52	25	4.2
Punjab	47,89	12,63	15	19,42	31,20	15,69	3,59,57	44	2.9
Burma	66,60	4,82	18,01	12,43	36,16	31,84	5,58,42	57	4.5
Bihar and Orissa	39,17	2,34	...	16,28	19,12	18,06	2,81,75	48	3.1
Central Provinces	13,80	4,48	10	4,69	9,35	4,05	2,81,48	14	1.4
Assam	16,72	2,50	...	8,89	12,39	4,33	1,24,98	95	6.5
Total	4,01,41	1,26,61	18,60	1,75,09	8,19,23	1,72,18	58,89,57	30	3.0

**Comparison
with 1916-17.**

Taking all the provinces together, the percentage was the same as that for the preceding year. There were, however, noticeable increases in India, the Punjab, Burma and Bihar and Orissa. In India, the increase was due to heavy objections for want of payees' receipts in support of charges incurred in the Mathematical Instrument Office for the purchase of stores, and to the exclusion from the total audited expenditure of the interest charges, which after audit by other provinces are passed on to India for adjustment under "13—Interest." The latter expenditure had hitherto been included in the total audited expenditure in calculating the percentage; but as it does not represent 'audited expenditure' so far as 'India' is concerned, it has been correctly excluded. In the Punjab, the increase was due chiefly to expenditure (1,33) incurred on Irrigation plantations in the Forest Department without the sanction of the Local Government which has since been received, and on a grain godown (93) opened in the Bashahr Forest Department for the benefit of workmen, to the non-receipt of sub-vouchers for 1,35 on account of value of stamps supplied to the Jammu and Srinagar treasuries by the Superintendent of Stamps, Karachi, and to a sum of 49 drawn in advance and deposited with the Manager, Bashahr State, without Government sanction (the amount has since been recovered from the party concerned). In Burma, the increase was due to bills amounting to 2,24 on account of the Chin Hills and Marine operations having been placed under objection, and to the introduction of the system of 'audited contingencies' in place of detailed countersigned contingencies with effect from the 1st April 1917 in the Civil and Military Police, Jail, Medical and Education Departments. In Bihar and Orissa, the increase was chiefly due to heavy objections in some districts owing to want of details, sub-vouchers and disbursement certificates.

On the other hand, there were substantial improvements in the United Provinces and Assam. In the United Provinces, the improvement was due to relatively fewer objections being raised in connection with the Pike Scheme, referred to in paragraph 3 of the last report. In Assam, the improvement was due to greater care taken by the Audit Office in placing amounts under

objection and also by the disbursing officers in the observance of financial rules. In Madras, the improvement was more apparent than real, as it was due to the fact that the objections relating to Port Funds, etc., and Land Acquisition charges debited to Public Works Remittances, which have hitherto not been deducted from the total expenditure placed under objection in calculating the percentage owing to a misapprehension, have been deducted from the total expenditure in the year under review.

Analysis of Outstanding Objections.

4. The balances of the several classes of objections raised up to the 31st March 1918, and remaining unadjusted on the 31st July 1918, are given in the following statement. The totals of the corresponding figures for the preceding year are also shown for purposes of comparison.

Province.	SUSPENSE.		ITEMS AWAITING CLEARANCE.		Services payments for recovery.	Total.	Total on 31st July 1917.	Increase +	Decrease —
	Dr.	Cr.	For want of D. C. bills.	For other reasons.					
India	81	8	34	3,47	18	4,38	4,18	+22	
North-West Frontier Province	...	...	1	16	...	19	12	+7	
Madras	...	...	2	71	2	75	19	+56	
Bombay	2	...	24	1,80	7	1,63	53	+1,10	
Bengal	...	...	19	1,23	14	1,58	1,18	+15	
United Provinces of Agra and Oudh	...	1	18	1,19	4	1,37	17,20	-15,83	
Punjab	...	1	4	2,09	2	2,16	36	+1,20	
Burma	1	3	4	1,82	3	1,98	1,14	+79	
Bihar and Orissa	15	8	31	86	1	85	2,08	-1,23	
Central Provinces	...	...	8	15	2	20	40	-20	
Assam	...	...	2,07	21	2	2,30	80	+1,50	
Total	49	16	3,43	12,73	55	17,31	29,01	-11,67	

5. As compared with the proceeding year, there was an improvement of ^{Comparison with 1916-17} 11,67 in the total outstanding balance for all India. The improvement occurred mainly in the United Provinces (15,83) and was due chiefly to the settlement of all objections relating to the Pike Scheme referred to in paragraph 5 of my last report. There was also a noticeable improvement in Bihar and Orissa, being the result of vigorous action taken towards the settlement of outstandings.

On the other hand, there were noticeable increases in Madras, Bombay, the Punjab, Burma and Assam. The increase in Madras was due mainly to the incurrence, without sanction of competent authority, of expenditure on works in the Forest Department and of translation and printing charges of the High Court. Nearly the whole of the former has since been adjusted. The increase in Bombay was to a great extent due to (a) more expenditure having been incurred without sanction on establishments at Kamaran, than in the proceeding year, (b) delay in receipt of the detailed bills of the Jail Department, (c) expenditure amounting to 21 on boat stores and repairs having been incurred in excess of the Budget grant, and (d) debits amounting to 33 awaiting write-back by the Marine, Military, etc., Departments. Items (c) and (d) have since been adjusted. The increase in the Punjab was due to the expenditure incurred on Irrigation plantations mentioned in paragraph 3 above. The increase in Burma was due mainly to (a) an expenditure of 31 incurred on clothing and supplies to military policemen on column duty in connection with the Chin Hills Operations, (b) advances of 25 for mule hire pending submission of detailed accounts in connection with the same operations, (c) the drawal of 19 on account of the pay of military policemen in excess of the sanctioned scale. The increase in Assam was due mainly to unadjusted advances in connection with the raising of various Labour Corps. The bulk of the outstandings has since been adjusted.

Classification
of outstand-
ings according
to years.

6. The following statement shows the outstandings according to the years to which they relate. The corresponding figures for the preceding year are also given :—

	31st July 1917	Relating to 1915-16 and previous years.		Relating to 1916-17.		Relating to 1917-18.		TOTAL.	
		No. of items	Amount.	No. of items	Amount.	No. of items	Amount.	No. of items	Amount.
India . . .	1915	28	31	947	8,86	...	...	970	4,16
	1916	6	19	36	12	869	4,07	964	4,28
North-West Frontier Province	1917	...	...	79	12	70	10	70	12
Madras . . .	1915	3	1	816	18	...	...	817	18
	1917	1	—	1	(a)	411	75	412	75
Bombay . . .	1915	3	(a)	310	53	297	1,63	309	1,63
	1917	—	—	2	(a)	452	1,43	456	1,43
Bengal . . .	1915	4	1	1	(a)	551	1,58	553	1,58
	1917	1	(a)	1	(a)	...	...	1,591	17,40
United Provinces . . .	1915	90	1,71	1,501	15,46	...	...	661	1,37
	1917	—	—	—	—	661	1,37	550	96
Punjab . . .	1915	4	1	546	95	...	...	789	2,16
	1917	1	(a)	21	20	767	1,96	601	1,14
Burma . . .	1915	1	2	600	1,12	...	...	753	1,93
	1917	—	—	2	2	751	1,91	186	2,46
Bihar and Orissa . . .	1915	2	1,13	284	95	...	...	335	85
	1917	1	(a)	3	3	331	82	386	40
Central Provinces . . .	1915	47	15	339	35	...	...	345	20
	1917	—	—	—	—	345	20	478	80
Assam . . .	1915	8	2	46	78	...	...	218	2,30
	1917	—	—	2	(a)	218	2,30	220	2,30
Total . . .	1917	184	3,37	5,743	26,84	5,263	16,78	5,927	39,01
	1918	9	19	68	37	5,263	16,78	5,341	17,34

(a) Amount less than one thousand.

The figure for the year under review is better, as compared with that for the preceding year, both in respect of the outstanding amount (16,78 as against 25,84) and in respect of the number of items which make up the amount (5,263 as against 5,743). The figure relating to previous years is also better as compared with that for 1916-17, both in respect of the amount outstanding (56 as against 3,37) and in respect of the number of items which make up the amount (77 as against 184).

Analysis of
outstandings
relating to
1915-16 and
previous
years.

7. Out of the 184 items relating to 1915-16 and previous years remaining unadjusted on the 31st July 1917, 175 were adjusted during the year under review. Of the balance of 9, outstanding on the 31st July 1918, 1 pertains to the year 1913-14, 1 to 1914-15 and 7 to 1915-16. The following statement shows the amounts of these outstandings and the provinces to which they relate :—

Year.	Province.	No. of items	Amount in Rupees.
1913-14 . . .	Bengal . . .	1	94
1914-15 . . .	India . . .	1	17,884
	India . . .	5	1,889
1915-16 . . .	Punjab . . .	1	58
	Bihar and Orissa . . .	1	20
	Total . . .	9	18,945

The amount outstanding in Bengal is, as stated in the last report, in course of recovery by monthly instalments from a pensioner.

In India, the item for 1914-15 represents, as stated in the last report, part of the closing balance of the Baghdad Treasury which was handed over by the Political Resident to the United States Consul; it has since been adjusted. Out of the five items relating to 1915-16, which represent expenditure incurred without sanction of Government, 4 relate to cost of clothing and liveries and 1 to an excess payment made by the Consul at Tabriz. Four of these have since been adjusted and the remaining one, amounting to Rs. 1,009, is under reference to Government.

The items in the Punjab and Bihar and Orissa represent amounts overdrawn by pensioners and are being recovered by monthly instalments.

8. The total outstandings for 1916-17 were reduced from 25,64 on the 31st July 1917 to 37 on the corresponding date in 1918. In other words, 98·6 per cent. of the objections for 1916-17, outstanding on the 31st July 1917, were cleared during the period under review. The balance is made up of 68 items, distributed amongst the Provinces as follows:—

Province.	No. of Items.	Amount.
India	86	12
Madras	1	(a)
Bombay	2	(a)
Bengal	1	(a)
Punjab	21	20
Burma	2	2
Bihar and Orissa	3	3
Assam	2	(a)
TOTAL	68	37

(a) Amount less than one thousand.

9. Of these items, the more important are given below:—

India.—The outstandings include (1) Rs. 5,000, which sum represents a contribution by the Bhopal Durbar for the construction of a mosque at Basrah, held under suspense pending receipt of the orders of the Government of India as to the incidence of the receipt, and (2) Rs. 2,123 which represent payments to the members of the Mekran Levy Corps on account of furlough allowances which have not been calculated in accordance with the Civil Service Regulations.

Punjab.—The chief item (Rs. 18,801) represents a portion of the expenditure incurred without sanction of the Local Government on Irrigation plantations, referred to in paragraph 8 above; it has since been adjusted.

Burma.—The items represent part of the amount defalcated in the office of the Chief Court, Lower Burma, and have since been adjusted.

Bihar and Orissa.—The outstandings represent mainly the amounts drawn from a treasury on two abstract contingent bills under the forged signature of the Superintendent of an Industrial school.

10. The objections for 1917-18, outstanding on the 31st July 1918, amounted to 16,78, and may be classified as follows:—

Want of sanction	5,17
Want of detailed countersigned bills	3,39
Want of sub-voouchers	2,54
Service payments for recovery	50
Other objections	5,18
TOTAL	16,78

The corresponding balance for 1918-17, outstanding on the 31st July 1917, was 25.64. The reasons for the improvement have been given in paragraph 5 above.

Under 'Want of sanction' the figures were highest in the Punjab (1,43) owing mainly to expenditure incurred on Irrigation plantations mentioned in paragraph 3 above. The outstandings in India, Madras, Bombay and Burma were 1,17, 48, 95 and 68, respectively. The heavy outstandings in India occurred chiefly in the Persian Gulf Consulate accounts on account of excesses over contract or fixed grants, and establishments and special contingent charges incurred without proper sanction. In Madras, the outstandings relate to the translation and printing charges of the High Court (23) and to the expenditure in the Forest Department (22) mentioned in paragraph 3 above. In Bombay, the outstandings were due mainly to expenditure on boat stores and repairs in excess of Budget grant (21) and on the establishments at Kamaran Island (67), *vide* paragraph 5 above. The outstandings in Burma which have since been adjusted included (a) 19, on account of the amount drawn in excess over sanctioned scale of the Military Police, (b) 11 on account of stores purchased by Forest officers, and (c) 10 on account of cost of repairs to steam launches.

Under 'Want of detailed countersigned bills' the figure was highest in Assam (2,07) owing chiefly to advances drawn in connection with the raising of Labour Corps (1,44) and in connection with the Kuki operations (50).

Under 'Want of sub-vouchers' the figures were highest in India (61) and Bengal (59). The outstandings in India occurred mainly in the Persian Gulf Consulate accounts, while those in Bengal included expenditure in connection with the residence of students at Dacca, petty construction charges of a farm at that station, and payments in March 1918 of 10 per cent. commission to *mandals* in Darjeeling.

Under 'Other objections' the figures were highest in India (1,75) and included (a) 36 on account of advances made in connection with the move of the headquarters of the Government of India, (b) 16 on account of excise compensation paid to a Durbar, (c) 14 on account of advances for the purchase of salt under the scheme for cheap supply of salt and (d) 13 on account of payment to an officer of the amount at his credit in the Forest Officers' Provident Fund pending receipt of a stamped receipt. All these outstandings have since been cleared. The outstandings in Bengal (46) included 11 on account of excess over contract contingent grants awaiting final orders of Government. The outstandings in the United Provinces (79) included 66 drawn in March 1918 by a Forest officer as compensation for land referred to in paragraph 11 (d) below. The outstandings in Burma (92) included (a) 81 on account of clothing for the Chin Hills Column Operations, (b) 23 on account of mule hire for the same operations pending submission of detailed accounts (since adjusted), and (c) 15 awaiting adjustment by the Public Works Department and write-back by the Public Works and Military Departments.

Financial Irregularities.

Drawal of money in advance of requirements with a view to avoiding lapses of Budget grants.

11. Several cases came to light in which money was drawn in advance of requirements with a view to avoid lapses of Budget grants. It is, however, satisfactory to note that this irregularity was committed less frequently than in previous years. There was a notable reduction in Madras, while only one case of the irregularity came to notice in each of the Bombay and Bengal Presidencies. A few cases are detailed below. Other cases will be found in the appendix.

Madras.

(a) (i) An officer drew a sum of Rs. 8,671-9-3 on the 21st March 1918 on an abstract contingent bill. A detailed countersigned bill was furnished on the 1st June 1918 with necessary vouchers (excepting one for Rs. 186-8-0 which was furnished on the 22nd June 1918), and Rs. 260-6-0 representing the unspent balance was refunded into the treasury in two instalments on 18th May and 13th June 1918. The vouchers referred to above were dated the 9th April, 30th April, 8th May and 12th June 1918, respectively.

(ii) The same officer drew another sum of Rs. 343-12-10 on the 25th March 1918 on an abstract contingent bill. No countersigned detailed bill was received till the 24th October 1918, although the controlling authority was twice addressed in the interval. On receipt of the bill it was found that Rs. 120-12-0 only was accounted for, and that the balance of Rs. 223-0-10 had been refunded into the treasury on the 21st September 1918, i.e., after a lapse of nearly six months.

Both the cases mentioned above were brought to the notice of the Local Government who drew the attention of the officer concerned specially to the irregularity and also directed that a copy of its proceedings condemning the practice of drawing money from the treasury before actual requirement should be circulated to all Heads of Departments for guidance.

(b) The Principal of a Government College drew Rs. 373-1-8 on the 30th March 1916, on a contingent bill. This amount included a sum of Rs. 55 which remained undisbursed in the College safe till stolen in May 1917. The Local Government ordered the recovery of the amount from the Principal.

(c) A sum of Rs. 70 was drawn on a contingent bill by a Collector from Bengal the treasury on the 28th March 1918 on account of travelling allowance of a Tahsildar and some petty repair works. The Collector was repeatedly asked to furnish details and sub-vouchers for the amount and to explain why travelling allowance was drawn on a contingent bill, but not until September 1918 did he reply that the amount had not been required for actual disbursement but had been drawn simply to prevent the lapse of budget grant and that the money was refunded on the 17th June 1918. The matter has been reported to the Local Government.

(d) A sum of Rs. 86,455 on account of compensation for land was charged in a Forest Divisional account for March 1918, and paid to the Collector in charge of the Land Acquisition work. The Audit Office called for an award statement and payees' receipts, and it was ascertained in August 1918, that compensation statements were being prepared, that the award would be made and the money distributed in three months' time, and that the money was being kept in Revenue Deposit. The Local Government wished it to be impressed on the Forest officer that in such cases he is not to draw any money at all, as the matter lies in the hands of the Collector and that the sole duty of the Forest Department is to see that the necessary provision is made in the Budget.

(e) A sum of Rs. 9,999-12-8 was drawn by an officer in March 1918, on Central Provinces four abstract contingent bills against a grant of Rs 10,000 sanctioned in January 1918. The sub-vouchers required in support of the detailed contingent bill did not reach the Audit Office till the 26th August 1918, when it was found that payments aggregating Rs. 7,153-7-0 had been made towards the end of April, and in May and June 1918. The Local Administration considered that while the officer concerned was right in delaying payments for the various articles till he was satisfied that they were of the quality charged for, he was equally wrong in disregarding the clear orders on the subject and drawing money from the treasury before he was ready to pay it out. They also conveyed to the officer responsible an expression of displeasure at his action in the matter, and wished it to be clearly understood that a breach of the rule, to which attention has so repeatedly been called, will not be passed over lightly in future.

12. Several cases of fraud came to notice during the year under review. Frauds and defalcations The investigation generally showed that losses were not due to any defects in the existing rules. In a few cases in which defects in the existing practice were found to have facilitated the frauds, necessary steps were taken to remove such defects. The Burma Government issued orders regarding the furnishing of security by Forest officers as a safeguard against defalcations. Details of a few cases are given below; those for which treasury officers were responsible being shown separately:—

(a) In January 1917, a military cheque for Rs. 600 was presented at a Treasury Officers. treasury by a person other than the payee and was paid on a forged signature Baluchistan.

The treasury officials failed to identify the payee, but no disciplinary action against them was insisted on, as the rarity of such frauds did not warrant the introduction of the elaborate system of identification of each person paying cheques which, in view of the large number of military cheques presented daily at the treasury, would be necessary to give absolute protection.

W. P. Province.

(b) On the transfer of charge of a sub-treasury a shortage of Rs. 10,000 was discovered. The loss was made good by the treasurer. On investigation it appeared that the money had been temporarily misappropriated and lent to the militia choudhri on interest. The sub-treasurer was sentenced to three months' simple imprisonment with a fine of Rs. 500 or six months' rigorous imprisonment in default. The responsibility of the Naib-Tahsildar in charge of the sub-treasury has been referred to a 'Council of Elders' under the Frontier Crimes Regulations. The misappropriation was caused by the disregard of existing rules and lack of supervision by the sub-treasury officer.

Bombay.

(c) A bill purporting to be an original pay bill of the establishment of a Superintendent of Land Records for September 1917 for Rs. 430 was preferred over the forged signature of the Superintendent and cashed at the treasury in November 1917. As, however, the salaries of the establishment in question had already been drawn, the Audit Office, on receipt of the voucher, asked the Superintendent to quote the Government orders sanctioning the establishment. The Superintendent replied that he could not trace the voucher for Rs. 430. This aroused suspicion and the matter was reported for investigation.

Two more bills for Rs. 1,350 and Rs. 1,360 purporting to be supplementary pay bills for October and November 1917, respectively, of the establishment of the Superintendent of a Reformatory School were preferred over the forged signature of the Superintendent, and paid from the same treasury in January 1918. As the bills were for larger amounts than the sanctioned scale, and as the signature of the Superintendent was clearly forged, the matter was reported for investigation.

On investigation by the Criminal Investigation Department it was ascertained that the perpetrator of these forgeries was one and the same person. He was convicted and sentenced to 3 years' rigorous imprisonment.

Out of the total amount of Rs. 3,140 thus embezzled, Rs. 2,551 was recovered, and the Local Government ordered that Rs. 191-11-10 should be made good by the treasury officials concerned, and that the balance should be written off. Two of the treasury officials were also reduced one grade each by the Local Government.

In this connection the Audit Office has called the attention of all Treasury Officers to the necessity for the strict observance of article 309, Civil Account Code, and for the proper maintenance of the registers of facsimiles of disbursing officers' signatures. The Local Government has also issued orders, at the request of the Audit Office, inviting the attention of all officers who draw bills at a treasury to article 19, Civil Account Code, and directing that a specimen signature of the relieving officer should be furnished to the treasury whenever a new officer takes over charge.

Madras.

(d) Owing to a change of hands in a taluk office, certain discrepancies were noticed between the statements relating to the demands made, the recoveries effected and the outstanding balances to be recovered. On an examination an abkari clerk was found to have been systematically committing fraud in respect of abkari revenue during the five years 1912-13 to 1916-17. The abkari renters entrusted the clerk with money which they had to credit into the treasury and Government collections were thus intercepted by him. For the purpose of concealing his frauds, he adopted the following devices.

- (1) Fraudulent reduction of demand;
- (2) Fraudulent raising of collections;
- (3) Fraudulent adjustments; and
- (4) Granting receipts for amounts not credited into the sub-treasury.

On investigation it appeared that the defalcation was not due to any defects in the existing rules regarding the maintenance of abkari accounts,

but was chiefly due to the failure to maintain the registers properly. The total amount defalcate was Rs. 10,879-12-0, out of which Rs. 8,846-2-0 has been recovered from renters up to date and further recoveries of Rs. 594-2-0 are reported to have been ordered. The clerk was tried and found guilty, and was sentenced to 5 years' rigorous imprisonment and a fine of Rs. 1,000. His properties are to be attached and sold. The Huzur Sheristadar and the English Head Clerk were censured by the Board of Revenue, and the Taluk Head Accountant was dismissed from the service. The balance of the loss sustained by Government will probably be recovered from the sale-proceeds of the attached properties of the clerk or from the officials responsible for the defalcation. The Board have directed the issue of a circular to all Collectors so as to ensure that such irregularities in the maintenance and scrutiny of accounts may be avoided or rectified where they now exist.

(e) (i) A contingent bill for Rs. 800, purporting to be signed by a certain officer, was paid by cheque at the pre-audit counter of the Audit Office. The cheque was duly cashed at the Bank on the receipt of a man who purported to be the messenger of the officer. The Audit Office had to issue several reminders and a special letter for the payee's receipt before the officer visited the Audit Office, examined the bill and declared that it had not been prepared in his office and that the signatures thereon were forgeries. The Bank denied liability and their plea was upheld by the legal authority consulted. The matter was placed in the hands of the police, and the culprit, who was a peon in the office concerned, was prosecuted, tried and sentenced to undergo rigorous imprisonment for 18 months and to pay a fine of Rs. 900, and in default to undergo further rigorous imprisonment for 6 months. On examining the signatures I came to the conclusion that they should have aroused suspicion in the minds of the persons responsible for passing the bill in the Audit Office. With the approval of the Government of India in the Finance Department, I ordered that the Auditor, the Superintendent and the Gazetted Officer, who failed to detect the forgery, should each make good an amount equal to one quarter of a month's salary, the recovery being effected in three equal instalments. I have also issued a general instruction that in future the Gazetted Officers concerned should compare the signature on bills in all cases with the specimen signature of the drawing officer before passing orders for payment.

(ii) Another bill for Rs. 88-2-8 countersigned by the same officer, being on account of contingent charges of an examination purporting to have been held in a certain school, was presented at the pre-audit counter of the Audit Office and paid in cash. The payment was included in the statement of receipts and charges sent to the countersigning officer, who reported that the entries concerning this bill related, according to the details in his register, to a different school in a different district. On examination of the voucher the name of the school at the top of the bill showed signs of erasure though the name as entered at the foot of the bill was as stated by the officer. Thus it was evident that the bill, when countersigned, bore an order for payment at the correct station, and that some person, into whose hands the bill happened to fall, embezzled the amount due thereon by changing the name of the school at the top of it. The main responsibility for the fraud rested with the office of the controlling officer where proper care was not taken of bills signed and countersigned. Besides, the practice in that office of sending by post countersigned bills to payees for encashment at any treasury according to convenience, contributed materially to the perpetration of this fraud. Necessary steps to change the defective system have been taken. The erasure on the bill was not detected in the Audit Office. The persons responsible for this failure were the same Auditor and Superintendent as in the above case. This case was referred to the Government of India in the Finance Department with the previous case, and the disciplinary action covered both.

(f) (i) A local audit of the accounts of a Civil Surgeon's office undertaken ^{Bengal.} at the instance of the Local Government, disclosed that a sum of Rs. 1,721-5-0 was embezzled by the head clerk of the office by not disbursing to payees the full amount actually drawn from the treasury on account of their travelling

allowance, leave allowance and grain compensation allowance, and by misappropriating contributions to dispensaries received by postal money order and in cash and sale-proceeds of quinine packets. The embezzlement was facilitated by laxity of supervision on the part of the Civil Surgeon who exercised no check over the accounts of money passing through the hands of the head clerk. The head clerk was prosecuted and sentenced to 6 months' rigorous imprisonment. The whole amount was recovered from him. The Local Government warned the Civil Surgeon as a mark of their dissatisfaction.

(ii) A defalcation of a sum of Rs. 1,015-3-6 was effected by a Kanungoe by fabricating travelling allowance bills in the names of land acquisition clerks, surveyors, chainmen and messengers. In passing the bills, the Collector, who was the drawing and controlling officer, exercised no check as to the facts of the journeys on which the claims were based, and omitted to see that the amounts of the bills, when cashed, were actually disbursed. The defalcation was detected in his office and the Kanungoe was prosecuted and sentenced to undergo 6 months' rigorous imprisonment. The whole amount of defalcation was made good by the father of the accused. The Local Government expressed their dissatisfaction with the laxity of procedure followed by the Collector and directed that he should be more careful in future.

In these two cases the adequacy of the disciplinary action seems to need further consideration.

Burma.

(g) A sum of Rs. 1,272-8-0 was embezzled by a bailiff who was arrested, convicted and sentenced to 2 years' rigorous imprisonment, and a sum of Rs. 766-3-3 was recovered from his available assets. The embezzlement was rendered possible owing to the lack of supervision on the part of the Township Judge and the failure to exercise the checks required by the Court rules. The Local Government decided that each of the two officers through whose carelessness the loss was rendered possible should make good Rs. 60-0-0. The balance was written off.

(h) A total sum of Rs. 6,945-14-6 was defalcated by the accountant of a court. This amount consisted partly of fees and miscellaneous receipts creditable to Government and partly of sums recovered from judgment debtors payable to creditors and salaries and allowances drawn from the treasury for disbursement to the officers concerned. Out of it Rs. 445-4-0 was accounted for and a sum of Rs. 435 was recovered from the accountant's surety. The accountant was prosecuted and sentenced to 18 months' rigorous imprisonment. The defalcation was rendered possible by general laxity of supervision and by the accountant having been allowed to keep in his hands unnecessarily large sums of money. The Local Government to whom the case was reported came to the conclusion that the loss was due to neglect of duty and carelessness on the part of the officers of the court whose duty it was to check daily the work of the accountant, and ordered the recovery of Rs. 500 from the principal supervising officer and Rs. 100 and Rs. 50 from two of his assistants. The balance of Rs. 5,315-10-6 was written off.

Bihar and Orissa.

(i) The acting head clerk of a Forest division complained that a theft of Rs. 745-7-0 and some other things had been committed, but a police investigation shewed that the safe had not been tampered with. An enquiry into the accounts elicited the fact that two defalcations of Rs. 300 and Rs. 910-4-6 had been committed, as shown below.

(i) A Deputy Ranger sent a requisition for a sum of Rs. 800 as advance for current expenses, enclosing a signed voucher with the requisition, but was told by telegram that he might transfer the amount from revenue. The receipted voucher was not returned, and was used to cloak the misappropriation of Rs. 300, by shewing a false debit in the cash book against forest advances. When the range accounts were received in the head office, the revenue collections were entered in the cash book less by Rs. 300. The clerk was committed to the Sessions, and, in the course of the trial, the judge came to the decision that the so-called theft of Rs. 745-7-0 had also been committed by him.

(ii) Out of the revenue collected by range offices during 1917, certain amounts were spent by them locally, for which they submitted advance vouchers, for adjustment by transfer credit. One of these amounts

Rs. 910-4-6 was singled out by the defalcator, who got a cheque passed by the Divisional Forest Officer short by that amount and presented it at the treasury for credit by transfer. On the credit side of the accounts, the revenue collections were shewn as short by that amount, but on the payment side the amount appeared under forest advance. With a view to avoiding detection by cross check of the short credit of revenue, certain unauthorised corrections were made in the range returns.

The accused who was the same man in both the cases was convicted in each.

If the Divisional Forest Officer had checked the entries in the Divisional cash book with those in the range cash book and the revenue returns and verified them, the defalcations would at once have been detected. In the course of the trial, it also came to light that security deposits, which under the rule are recoverable by deduction from pay bills, were actually realised in *cash* and kept in hand for 2 months before being sent to the post office. This is a serious irregularity, and throws temptations in the way of clerks to commit frauds. The Divisional Forest Officer deposed that he never counted the cash balance, which is a dangerous infringement of the rule in sub-paragraph 12 of article 448 A., Civil Account Code, Volume I. No security deposit was taken from the clerk, although public money passed through his hands.

The Local Government ordered the recovery of a sum of Rs. 200 from the Divisional Forest Officer for the defalcation referred to in (i) above, and, on their recommendation, the Government of India directed that the officer be removed from Government service.

The total sum of Rs. 1,755-11-6 outstanding against the accused after recovery of Rs. 200 from the Divisional Forest Officer was written off with the sanction of the Local Government, as it was considered that the net recovery through a civil court after deducting the costs would not be worth the trouble.

(j) A total sum of Rs 1,712-3-3 was misappropriated between September 1916 and July 1917 by the clerk of a certain Agricultural Farm who showed as remitted to the treasury certain sums which were not actually remitted. The embezzlement was detected by a local Inspecting officer in February 1918, only after the clerk had died. It was committed by the use of forged duplicate chalans, which bore the seals of the treasury. The clerk obtained access to the treasury seal (which was not taken proper care of by the assistant accountant of the treasury) and made impressions on the duplicate chalans. He also forged the initials of the Treasurer and the Accountant. The fraud could not be detected by the departmental authorities as the Audit Office had never sent in respect of agricultural receipts to the Head of the Department the statement of receipts of the Department required by article 22, Civil Account Code. The Local Administration have now prescribed the submission by the Audit Office of a monthly statement of receipts and expenditure, and have ordered the write-off of the amount misappropriated as irrecoverable.

18. Three instances came to notice during the year, in which advances ~~irregular~~ received by officers for the purchase of motor cars were irregularly kept by ~~of Government~~ them—in two cases after the car purchased had been sold, and in the third case although no car had been purchased at all.

(a) An officer drew a motor car advance of Rs. 3,000 in February 1917, *Bengal.* sold the car for Rs. 2,350 in April 1917 (after he had refunded to Government two instalments only at Rs. 83-5-4 each), and invested Rs. 2,000 in the War Loan out of the sale-proceeds. The case having been reported to the Local Government, it was held that the officer had been careless and had neglected orders and he was directed to pay the outstanding balance of the advance in monthly instalments equal to one-third of his salary.

(b) An officer obtained from Government in March 1915 a motor car advance of Rs. 8,800, purchased a car and mortgaged it to Government as usual. The car was sold by the officer in April 1916, when there was an outstanding debt of Rs. 2,500 remaining to be recovered from him. He retained

the entire sale-proceeds but continued to pay to Government the prescribed instalment of Rs. 100. The matter was detected at the end of February 1918, when there was one instalment left.

The Local Government remarked that the officer should have realised that the sale-proceeds of his car should have been utilised in paying off at once the advance, and that the Governor in Council could not accept as satisfactory the explanation of the officer's failure to do so. They also issued stringent instructions to all officers drawing attention to the rules under which such advances are given and directing them to report to the Audit Office the number of the car or cycle and the amount and period for which it is insured.

Central Provinces.

(a) An advance of Rs. 2,700 was sanctioned to an officer of the Public Works Department for the purchase of a motor car and payment was authorised by the Audit Office on receipt of an intimation from the Superintending Engineer of the Circle, that the mortgage bond had been correctly executed by the officer and had been filed in his office. The advance was drawn by the officer, and six months after the Chief Engineer reported that the officer had not purchased a car and that he should be called upon to refund the advance. The Local Administration have expressed their strong disapproval of his conduct in failing to fulfil the conditions under which the advance was granted. They have also informed the Superintending Engineer that they disapproved of the negligence, which rendered the irregularity possible and that it should not be allowed to recur. The advance has been recovered.

Double claims preferred and paid.

14. Several cases of double claims preferred and paid came to light during the year under report, but generally speaking they revealed no defect of system. In a few cases in Madras the irregularity was due to the improper maintenance of the check register of bills drawn by the drawing officers concerned in the Education Department. One instance is given below. Others are given in the appendix.

Central Provinces.

(a) A double payment of a sum of Rs. 18,388 to a District Board was made on the last working day of March 1918, the amount due for the construction and maintenance of police buildings by a Divisional Local Fund Engineer having been paid both by the District Superintendent of Police and (erroneously) by the Deputy Commissioner of the district. The amount was refunded in due course, and the Local Administration have since issued orders revising the procedure for the drawal of grants payable to District Boards for the construction and maintenance of Public Works entrusted to Divisional Local Fund Engineers. With effect from 1st April 1919, the payment of all such grants will be controlled by the Divisional Commissioners instead of, as hitherto, by the Departments in occupation of the buildings concerned, and Deputy Commissioners in the case of roads. The officer who was Deputy Commissioner at the time of the overpayment, has since retired.

Insufficient scrutiny of bills by signing and countersigning officers. Bengal.

15. The following cases are mentioned as, although the amounts involved were small, they shewed inadequate scrutiny of bills by the signing or the countersigning officer.

(i) A Superintendent of Police drew a conveyance allowance for two Sub-Inspectors, and furnished a certificate on the bill to the effect that the officers were not on leave of any kind. It was subsequently found that one of the Sub-Inspectors was actually on privilege leave and the other on long leave during the period for which the allowance was drawn. The amount was recovered from the Sub-Inspector on long leave. The Inspector General of Police reported that the officers at fault had been suitably dealt with.

(ii) The same officer drew a cycle allowance for a Sub-Inspector, furnishing a certificate to the effect that a cycle was maintained by the Sub-Inspector. In a supplementary bill, a further sum was drawn, and it was stated that the Sub-Inspector was actually entitled to a pony allowance for the period and that the cycle allowance was drawn in the first instance through an oversight. The Inspector General of Police issued instructions to Superintendents of Police to guard against similar irregularities in future.

The orders of Local Government are awaited in such cases.

16. The following were three rather bad instances of manipulation of accounts detected in the course of the year:—

(a) In a certain treasury, money was drawn under the orders of the Sub-Divisional officer from double locks whenever the balance of the permanent advance in the bailiff's hands was low, the balance under double locks being recouped when money was subsequently drawn from the treasury on presentation of contingent bills. On investigation, it was ascertained that this had long been the practice in the treasury. Thus the cash balance certificate submitted monthly to the Audit Office was often false. The practice has since been discontinued. The Local Government considered such unauthorised advances from the cash in double locks to be a serious offence, and ordered that any one found guilty in future would be severely dealt with. The Local Government have not commented on the more serious aspect of the case, *viz.*, the signature of a false certificate.

(b) A Sub-Treasury officer showed in the daily sheet a sum of Rs. 1,000, which was in excess of the prescribed maximum cash balance of the sub-treasury, as having been remitted to the headquarters treasury. The money, however, never left the sub-treasury and was brought on the accounts again as a remittance received from the headquarters treasury seven days after. The Local Government considered that there was no excuse whatever for such bogus remittances to conceal excess balances and issued a warning that those guilty of such entries would be severely dealt with in future.

(c) An excess payment of Rs. 100 by a Treasury Officer on a Forest cheque was detected in audit and recovered. The Accountant had passed the cheque for Rs. 250 instead of for Rs. 150, the amount originally entered in the Accountant's cash book, and the second Accountant on comparing the Accountant's and Treasurer's balance sheets and finding a difference of Rs. 100 altered the figures in the Accountant's sheet without referring to the original cheque. The Local Government considered that the episode reflected discredit on the treasury; but as the clerks responsible had made good the overpayment, they reprimanded the Treasury Officer and asked the Commissioner to reprimand the Accountant and the Treasurer, and to cause a note of the reprimand to be entered in their service books, and also to warn them that a repetition of their carelessness would be dealt with severely.

17. The following case of withdrawal of Provident Fund money in excess of the amount at the credit of an officer deserves special mention.

An officer drew a sum of Rs. 4,010-14-0 from the treasury for payment of premia on his Life Assurance policies during 1917-18, while the amount at his credit in the General Provident Fund, advised for such payment, was Rs. 2,810-14-0 only. The officer concerned and the Treasury Officer explained that the overdrawing was due to an oversight. The sum of Rs. 1,200 drawn in excess was recovered. The Local Administration have conveyed, through the Chief Engineer, the Chief Commissioner's displeasure at the laxity shown by the officer concerned. I am not aware what action, if any, has been taken against the Treasury Officer.

18. An instance of a false statement in support of a claim for travelling allowance was discovered in Assam.

A sum of Rs. 25-10-0 was drawn on account of travelling allowance for the brother of an Excise Sub-Inspector under article 1098, Civil Service Regulations. In reality the boy who travelled was a cousin of the Sub-Inspector for whom no travelling allowance could be claimed. The amount was recovered, and the Sub-Inspector's pay was reduced by Rs. 10 a month for a period of five months.

19. The audit of the accounts of a Reformatory school disclosed serious irregularities. Stock purchased or manufactured and stock issued were not entered regularly in the respective stock books. Credit sales were allowed without sanction and their value was realised without granting receipts or crediting the amount in the cash book. Similarly money drawn from the Treasury was kept outside the accounts for a long time, and in some cases

Manipulation of accounts.

Burma.

Irregular withdrawal of Provident Fund money.

Central Provinces

Irregular withdrawal of travelling allowance by false statement.

Assam.

N.W.B.P.

Accounts of a school not properly maintained.

it was not spent immediately on the objects for which it was drawn. No security was taken from the storekeeper, though this defect had been pointed out more than once in audit, and the non-observance of this precaution, combined with a laxity of supervision, resulted in a total deficit of money, stores, etc., amounting to Rs. 194-6-0. The amount has since been made good by the Superintendent of the School, and the Director of Public Instructions has issued orders that a security should be taken from the storekeeper in the future. The Local Government do not propose to take any further action in the matter.

20. Other instances of financial irregularities have been detailed in the Appendix.

Public Works Department.

Percentage of objections to total expenditure: 21. The following statement shows, for the Buildings and Roads Branch of the Public Works Department, the total expenditure incurred, the total amount of objections raised, and the percentage which the latter bears to the former.

[Buildings and Roads Branch.]

Province.	Total expenditure.	Total amount of objections.	Percentage of total objections to total expenditure.	Similar percentage for 1916-17.	Increase + Increase -.
India	72,31	28,41	39(a)	48(a)	-9
North-West Frontier Province . . .	24,19	6,71	27	15	+12
Madras	52,11	20,16	38	33	+6
Bombay	97,67	45,55	47	42	+5
Bengal	75,70	24,49	32	47	-15
United Provinces	64,81	33,87	34	41	-3
Punjab	457,78	13,80	24	16	+8
Simla Imperial Sub-Division . . .	4,88	72	15	18	+2
Burma	1,08,87	25,81	23	18	+5
Bihar and Orissa	54,51	24,52	45	53	-7
Central Provinces	58,78	10,44	18	26	-7
Hyderabad	8	1	8	3	..
Central India	4,72	41	9	6	+5
Assam	21,74	5,76	26	30	-4
Port Blair	99	15	16	51	-36
TOTAL	7,38,59	2,40,31	33	34	-1

a. For the Delhi Province (the total expenditure is 56,47, the total amount of objections 35,58, and the percentage 45 (against 60 in the preceding year).

Comparison with 1916-17.

22. It will be observed that, taking all the provinces together, the percentage of objections to total expenditure was practically the same as in the preceding year. There were substantial improvements in India, Bengal, Bihar and Orissa, the Central Provinces and Port Blair. The improvement in India occurred in the Delhi Province and was the result of prompter issue of Budget orders in the year under review. In Bengal, the improvement occurred in the objections for repair works for want of sanctioned estimate. In Bihar and Orissa, the improvement was attributable to the receipt of the Secretary of State's sanction to the Capital project at Patna. In the Central Provinces, the improvement was the result of more successful efforts on the part of executive officers to comply with rule. In Port Blair, the

improvement was due to the sanction of estimates before works were taken up. On the other hand, there were increases in the North-West Frontier Province, Madras, Bombay, the Punjab, Burma and Central India. The cause of the increase in the North-West Frontier Province is unknown. In Madras, the increase occurred under objections for want of estimates and appropriation. In Bombay, the increase was mainly attributable to heavy expenditure on the construction of the Acetone Factory at Nasik without sanctioned estimate but the percentage for some years has been unduly heavy. The desirability of asking the Local Government to make an enquiry into the causes is now under consideration. In the Punjab, the increase was due to expenditure in connection with the Simla House-building Scheme and Army Headquarters buildings without estimates and to outlay on land for Gazetted officers' residences in Lahore in excess of estimate. In Burma, the increase was due chiefly to expenditure without estimates on camps for prisoners of war, and to a greater number of objections for want of vouchers and unadjusted suspense balances over six months old. The increase in Central India was mostly due to objections raised for non-submission of vouchers with the accounts.

23. The following statement shows, for the Irrigation Branch of the Public Works Department, the total amount of objections raised as compared with the total expenditure incurred during the year and the percentage which the former bears to the latter.

[Irrigation Branch.]

Province.	Total expenditure.	Total amount of objections.	Percentage of total objections to total expenditure.	Similar percentage for 1916-17.	Increase + Decrease -.
India . . .	1,66	83	1 23	28	-15
North-West Frontier Provinces.	12,59	1,91	14	15	-1
Madras . . .	46,53	5,17	11	13	-3
Bombay . . .	56,03	31,56	57	57	...
Bengal . . .	17,96	2,58	15	20	-37
United Provinces . .	26,23	5,95	21	23	-1
Punjab . . .	1,47,23	14,10	10	8	+2
Burma . . .	7,72	4,14	54	22	+22
Bihar and Orissa . .	9,21	2,57	28	28	-10
Central Provinces . .	27,99	18,86	66	72	-6
Assam . . .	26	6	16	18	-2
TOTAL . .	2,84,77	93,77	36	27	-1

24. The percentage for all India remained practically the same as in the preceding year. There were, however, substantial improvements in India, Bengal, and Bihar and Orissa. In India the improvement was due chiefly to the commencement of relatively few works in consequence of the rigid economy imposed by the war. The improvement in Bengal was attributable to the cause explained in paragraph 22 above. The improvement in Bihar and Orissa was due chiefly to the decrease in objections for want of estimate and appropriation and partly to the introduction of the system of sanctioning early in April preliminary estimates for certain repair works. On the other hand, there was a large increase in Burma, which was due chiefly to a temporary excess of 1,51 over the project estimate, and 1,19 for want of appropriation, for the Twante Canal.

25. It will be observed that more than half the expenditure incurred in Bombay, Bengal, Burma and the Central Provinces was placed under objection. In Bombay, the objections on account of 'Wanting vouchers' and 'Want of or Explanation for specially high percentages.'

excess over project provision' represented nearly 28 per cent. of the total expenditure incurred during the year under review. In Bengal, the high figure was due to objections for want of vouchers, and to the expenditure on the Madaripur Bheel Route Project incurred in excess of the amount sanctioned for the project by the Secretary of State. The high percentage in Burma was due to the causes mentioned in the preceding paragraph. In the Central Provinces, further outlay in the year under review on the Wainganga, Mahanadi and Tandula Canal Projects in excess of estimates was mainly responsible for the high percentage.

Percentage of works started without estimates to total number of works started during the year.

26. The following statement shows separately, under the Buildings and Roads and Irrigation Branches, the percentage of works started without detailed sanctioned estimates. The figures have been calculated with reference, in most of the provinces, to about 20 per cent. of the divisions. The corresponding figures for the preceding year are given for purposes of comparison.

Provinces.	BUILDINGS AND ROADS BRANCH.			IRRIGATION BRANCH.		
	1917-18.	1916-17.	Increase + Decrease -	1917-18.	1916-17.	Increase + Decrease -
India (excluding Delhi Province)	8	20	-12	9	46	-37
Delhi Province	12	13	-1	...	...	...
North-West Frontier Province	36	34	+2	1	2	-1
Madras	28	28	...	14	22	-8
Bombay	36	28	+7	51	66	-6
Bengal	21	48	-27	47	60	-3
United Provinces	27	25	+2	16	29	-7
Punjab	3	21	-18	3	1	+2
Burma	9	16	-7	4	16	-12
Bihar and Orissa	9	14	-5	16	12	+4
Central Provinces	15	20	-5	74	61	+23
Assam	38	44	-11	50	58	-8
Hyderabad	9	...	+9	...	...	...
Central India	12	5	+7	...	...	...
Rajputana	15	10	+5	2	3	-1
Port Blair	8	51	-43	...	...	...

27. It will be observed that a very high percentage of works continues to be started without detailed estimates in several provinces. In the Buildings and Roads Branch there was considerable improvement in India (excluding Delhi Province), Bengal, the Punjab, Burma, Assam and Port Blair, but a regression in Bombay, Hyderabad, Central India and Rajputana. The increase in Bombay was due to the commencement of ordinary repairs without sanctioned estimates. In Hyderabad the increase was the result of 2 repair works having been started without sanction to estimates. In Central India the increase occurred under original works and special repairs. The increase in Rajputana was due to the commencement, prior to sanction of estimates, of a number of works and repairs in connection with the barracks for the Indian convalescent section at Deesa. In the Irrigation Branch, there was substantial improvement in India (excluding Delhi Province), Madras, the United Provinces, Burma and Assam, and a notable falling off in the Central Provinces. The increase in the Central Provinces was due to delay in sanctioning maintenance estimates.

28. The following statement shows the percentage of works started without estimates to the total number started during the year under review, separately under 'Original works,' 'Ordinary repairs' and 'Special repairs', for each branch of the department. The figures have been calculated, as in paragraph 26 above, with reference in most of the provinces to about 20 per cent. of the divisions taken at random :—

Province.		BUILDINGS AND ROADS BRANCH.			IRRIGATION BRANCH.			Percentage of works started without esti- mates to total number of works started during the year, under 'Original works,' 'Ordinary repairs' and 'Special repairs.'
		Original works.	Ordinary repairs.	Special repairs.	Original works.	Ordinary repairs.	Special repairs.	
India (excluding Delhi Province)	1917-18	8	11	3	7	14	...	
	1916-17	6	30	4	42	58	20	
Delhi Province	1917-18	8	19	10	...	...	...
	1916-17	7	22	...	...	...	...
North-West Frontier Province	1917-18	15	34	52	...	3	...	1
	1916-17	27	42	17	1	11	2	
Madras	1917-18	16	31	11	13	24	12	
	1916-17	15	18	15	16	38	16	
Bombay	1917-18	21	62	29	44	65	50	
	1916-17	21	39	40	46	73	47	
Bengal	1917-18	26	22	31	25	29	57	
	1916-17	21	51	19	58	14		
United Provinces	1917-18	12	36	15	9	19	14	
	1916-17	11	36	14	13	29	13	
Punjab	1917-18	3	5	1	4	(a)	5	
	1916-17	1	28	6	2	2	2	
Burma	1917-18	13	12	3	3	7	3	
	1916-17	10	22	12	5	29	18	
Bihar and Orissa	1917-18	8	10	2	2	20	...	
	1916-17	9	17	11	6	14	4	
Central Provinces	1917-18	16	12	16	55	84	...	
	1916-17	12	45	29	59	56	12	
Assam	1917-18	12	44	3	17	100	...	
	1916-17	5	58	2	38	70	...	
Central India	1917-18	7	16	16	...	...	...
	1916-17	8	17	11	...	...	...
Hyderabad	1917-18	...	33	...	...	...	...
	1916-17	...	...	...	...	...	...
Rajputana	1917-18	15	18	32	...	4	...	
	1916-17	5	18	10	4	2	...	
Port Blair	1917-18	2	9	...	...	...	...
	1916-17	50	100	...	...	...	...

(a) Less than 1

20. It will be observed that a very high percentage of ordinary repairs is undertaken without sanction to detailed estimates in Bombay and Assam in both the branches of the Public Works Department, and in the Central Provinces in the Irrigation Branch. The percentages in the Irrigation Branch in Bombay and the Central Provinces under 'Original works', in the Buildings and Roads Branch in the North-West Frontier Province under 'Special repairs' and in the Irrigation Branch in Bombay and Bengal under 'Special repairs' are also very high. In several provinces the percentage is high under one or more heads.

In paragraph 25 of my last report it was suggested that the rules in the Public Works Department Code relating to the preparation of estimates for works might repay examination. It was found that the restriction contained in paragraphs 711 and 714, Public Works Department Code, Volume I, viz., that repair estimates must include the expenditure considered requisite during the official year and that the sanction to such estimates lapses at the end of the same period, resulted in a large number of audit objections being raised in the early months of the official year, before the new estimates could be prepared, without any special advantages being gained thereby, and the Government of India have, therefore, delegated to the Local Governments and Administrations power to prescribe the working year for the purpose of repair estimates and to fix the date upon which such estimates should lapse. The Government of India have also decided to accept the proposal of the Public Works Department Reorganization Committee that, in the case of any building, the cost of the ordinary annual repairs (excluding municipal taxes) to which is less than Rs 500, the Superintending Engineer may prescribe, subject to revision from time to time, a lump sum, limited to Rs 500 (plus the amount of the municipal taxes, if any,

payable by Government) for any one building, to cover the cost of maintenance and within this amount expenditure will be permissible without the preparation of any detailed estimate.

Comparison with 1916-17.

30. The improvement or deterioration was, in almost every case, due to stricter or laxer compliance with the rules which enjoin that estimates must be sanctioned before works are started. In some provinces the war increased the number of buildings which had to be started urgently, in others the war led to a curtailment of the programme of original works. In the North-West Frontier Province the increase in the Buildings and Roads Branch under 'Special repairs' was due to the whole Military Works staff having been busy in mobilisation works connected with the recent Waziristan Field Force operations early in the year, the time at which it is usual to prepare annual repair estimates. The increase in the Bengal Irrigation Branch under 'Special repairs' was due to several storm damage repairs having been undertaken without sanction to detailed estimates.

Analysis of Outstanding Objections.

Balances on objections on the 31st July 1918.

31. The balances of the several classes of objections, raised up to the 31st March 1918 but remaining unadjusted on the 31st July 1918, are given in the following statement :—

Province.	Want of Estimate.	EXCESS OVER ESTIMATE.		Want of appropriation.	Excess over appropriation.	Miscellaneous irregularities.	Total.	Total on 31st July 1917.	Increase + Decrease -
		Covered by administrative sanction.	Not covered by administrative sanction.						
India .	Buildings and Roads.	69	1,63	26	2,46	8,60	8,62	4,18	+4,84
North-West Frontier Provinces.	Irrigation	... 1,06	15	... 1	4	... 19	19	16	+4
	Buildings and Roads.	... 1,06	40	1	18	... 1,60	1,60	78	+84
	Irrigation	... 87	4	21	... 3	1	28	33	-7
Madras	Buildings and Roads.	87	80	37	... 3	1,03	3,15	3,85	-10
	Irrigation	86	11	52	... 1	21	1,71	4,52	-3,81
Bombay	Buildings and Roads.	18,66	1	2,72	1,26	67	1,59	24,90	+18,78
	Irrigation	15,70	... 1	1,71	4	30	10,09	27,84	-12,75
Bengal	Buildings and Roads.	58	... 89	17	16	9	1,89	(a) 1,00	+84
	Irrigation	6,03	... 19	8,96	... 39	24	2,16	15,99	+77
United Provinces of Agra and Oudh.	Buildings and Roads.	10,27	19	1,29	39	52	42	18,08	-8,70
Punjab	Buildings and Roads.	1,92	... 62	1,38	3	58	38	(a) 4,30	(b) 1,76
	Irrigation	2,14	62	26	... 39	1,35	49	4,86	2,31
Burma	Buildings and Roads.	1,31	... 90	39	67	76	4,02	3,97	+5
	Irrigation	... 10	10	15	6	24	28	78	21,68
Bihar and Orissa.	Buildings and Roads.	... 19	35	... 31	56	18	(d) 1,44	78	+36
Central Provinces.	Irrigation	98	9,85	... 9	... 10	70	11,08	8,95	+2,00
Assam	Buildings and Roads.	..	... 9	... 10	... 10	8	23	20	-7
	Irrigation	... 10	... 10	... 10	... 10	... 10	... 10	... 10	... 10
TOTAL	Buildings and Roads.	36,54	1,46	9,51	2,78	6,12	8,39	68,69	-97
	Irrigation	26,86	10,66	12,03	6	2,39	11,70	62,98	74,67
	Total	61,89	12,01	21,54	2,83	8,41	1,99	1,36,67	1,59,33
									-18,66

(a) Includes 48 for Port Blair.
(b) " 4 " the Simla Imperial Sub-Division.

(c) Includes 4 for Simla Imperial Sub-Division.
(d) " 2 " Central India.

82. As compared with the preceding year, the balance for the whole of India shows an improvement of 12,66, which occurred mainly in the Irrigation Branch. In the Buildings and Roads Branch, the improvement occurred in Bihar and Orissa and the United Provinces, and was due in the former to the Capital Projects at Patna having been sanctioned by the Secretary of State and in the latter to reduction of expenditure consequent on the continuance of financial conditions brought about by the war. On the other hand, there were increases in India, North-West Frontier Province, Bombay, Bengal, the Punjab and the Central Provinces. The increase in India occurred mainly in the Delhi Province and was due chiefly to outlay in excess of estimates on works undertaken for additional residential and office accommodation for the Government of India, to expenditure in excess of appropriation on storm water drainage and stock and suspense, and to the payment to a contractor in advance of the detailed bill which was received without the contractor's signature. The increase in the North-West Frontier Province was due to delay in the disposal of objections in some districts. The increase in Bombay was due to heavy expenditure on the construction of the Acetone Factory at Nasik without estimate, to outlay on sewerage and improvements to the water supply in Poona in excess of estimates, and to expenditure in connection with the construction of quarters for Government officers without estimate and appropriation and without administrative sanction of the Government of India to the general scheme. The increase in Bengal was attributable chiefly to expenditure incurred in excess of estimate on a bridge over the Jaldaka river. The increase in the Punjab was due chiefly to expenditure incurred without estimates on extensions to the Army Head-Quarters building at Simla, and to larger outlay in excess of the estimate for acquisition of land for Gazetted officers' residences at Lahore. The increase in the Central Provinces was due mainly to the fact that the irregularities occurred towards the close of the year under review and could not be remedied by the 31st July 1918.

In the Irrigation Branch, improvements occurred mainly in Madras, Bombay and Burma. In Madras, the improvement was chiefly due to the removal during the year under review of several items outstanding from the preceding year, the principal item being the excess over the estimate under 'Tools and Plant' for the Toludur Project. In Bombay, the improvement was due to the revised estimate for the Pravara Canals Project having been sanctioned by the Secretary of State, to the completion report of the Godavari Canals Project and the Schedule of Incomplete Works of the Project having been sanctioned by the Government of India, and to less objections having been raised in the year under review than in the preceding year. In Burma, the improvement was due to the expenditure in excess of the project estimate for the Twante Canal, which was outstanding in the preceding year, having since been passed by the Local Government. These improvements were to some extent counterbalanced by increases in Bengal, the Punjab and the Central Provinces. The increase in Bengal was due to further expenditure having been incurred in excess of the project estimate sanctioned by the Secretary of State in connection with the Madaripur Bheel Route Project referred to in paragraph 27 of the last year's report. The increase in the Punjab was due to expenditure on two works without sanction to detailed estimates, and on four works in excess of sanctioned appropriation. The increase in the Central Provinces was due to expenditure incurred on the Tandula Canal Project against the lump sum provisions for minor distributaries having been taken against main distributaries pending distribution of the expenditure over the minor distributaries.

BUILDINGS AND ROADS BRANCH.

83. The following statement shows, for the Buildings and Roads Branch, the outstandings according to the years to which they relate. The buildings and roads branch

Classification
of outstand-
ings accord-
ing to years
Buildings and
Roads Branch

corresponding figures for the preceding year are also given for purposes of comparison :—

	RELATING 1915-16 AND PREVIOUS YEARS.	RELATING TO 1916-17.		RELATING TO 1917-18.		TOTAL.			
		No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.		
India	31st July '17	5	2,68	45	1,56	...	50	4,18	
	31st July '18	4	1,68	2	40	113	6,84	8,59	
North-West Frontier Province	31st July '17	...	...	24	76	...	24	76
	31st July '18	...	...	1	6	63	1,54	1,60
Madras	31st July '17	31	60	149	2,75	...	180	3,35	
	31st July '18	2	36	65	151	2,48	186	3,15	
Bombay	31st July '17	16	5,61	166	5,86	...	182	11,17	
	31st July '18	9	4,98	15	2,03	303	17,89	307	24,90
Bengal	31st July '17	1(c)	8(c)	(d)51	(d)99	(e)53	(f)1,06
	31st July '18	494	1,09	494	1,09
United Provinces of Agra and Oudh	31st July '17	14	37	321	15,41	...	345	16,78	
	31st July '18	4	23	22	8,94	330	8,91	346	13,68
Punjab	31st July '17	2	31	116	(a)1,44	...	118	(a)1,75	
	31st July '18	(g)9	(g)34	(h)1,27	(h)3,95	138	(a)4,29
Burma	31st July '17	4	18	187	2,79	...	191	3,97	
	31st July '18	4	17	238	3,85	242	4,02
Bihar and Orissa	31st July '17	4	9,96	51	12,42	...	55	21,08	
	31st July '18	1	15	51	63	52	78
Central Provinces	31st July '17	1	1	98	77	...	97	78	
	31st July '18	27	29	(h)1,12	(h)1,44	(h)1,12	(h)1,44
Assam	31st July '17	44	92	44	92
TOTAL	31st July '17	78	18,93	1,243	45,73	...	1,821	64,68	
	31st July '18	19	6,71	90	12,74	2,016	44,24	2,125	63,69

(a) Includes 4 for Simla Imperial Sub-Division.
(b) Includes 1 item amounting to 2 for Central India.

(c) Relates to Port Blair.

(d) Includes 9 items amounting to 42 for Port Blair.

(e) Includes 10 items for Port Blair.

(f) Includes 48 for Port Blair.

(g) Includes 1 item amounting to 1 for Simla Imperial Sub-Division.

(h) Includes 3 items amounting to 3 for Simla Imperial Sub-Division.

Analysis of outstanding amounts relating to 1915-16 and previous years.

34. Out of 78 items relating to 1915-16 and previous years, remaining unadjusted on the 31st July 1917, 59 were adjusted during the period under review. Of the balance of 19, which were outstanding on the 31st July 1918, 4 related to 1913-14, 4 to 1914-15 and 11 to 1915-16.

The following statement shows the amounts of these outstanding and the provinces to which they relate :—

Year.	Province.	Number of items.	Amount
1913-14 .	Madras	1	(a)
	Bombay	3	8,10
1914-15 .	India	2 (b)	48
	Bombay	2	2,38
1915-16 .	India	2	1,00
	Madras	1	2
	Bombay	4	50
	United Provinces of Agra and Oudh	4	23
	TOTAL	19	6,71

(a) Less than one thousand.

(b) Differs from the number shown in the last report owing to corrections since made.

In Madras, the items relating to 1913-14 and 1915-16, which were held under objection under 'Miscellaneous Irregularities,' represent contributions recoverable for works in connection with two tanks and are the subject of litigation.

In Bombay, the outstanding for 1913-14 represent 2 items amounting to 2,06 under 'Want of Estimate' and 1 amounting to 4 under 'Miscellaneous Irregularities.' The items under 'Want of Estimate' represent, as stated in the last report, expenditure on constructing two light-houses in the Persian Gulf, which awaits the sanction of the Secretary of State. The item under 'Miscellaneous Irregularities' represents, as stated in the last report, an amount due from a municipality for work done in connection with a water supply scheme. The municipality have since applied for the remission of their share of the cost and also of the cost of some extra works in connection with the project and the matter is under consideration of the Local Government. The two items relating to 1914-15 and two out of the four items relating to 1915-16, represent further outlay on the two light-houses mentioned above. Of the other outstanding relating to 1915-16, one item amounting to 4 represents expenditure on the construction of Condensing Plant Buildings at Bushire without estimate, and the other, amounting to 14, represents outlay in excess of estimate on the construction of an Assistant Engineer's bungalow and office at Bushire.

In India, the outstanding for 1914-15 relate to the project 'Constructing buildings for long range wireless station at Kirkee.' The work has been postponed *sine die* and it has since been decided that all unused materials should either be written back to stock or dealt with under paragraph 1269, Public Works Department Code, the net expenditure being passed on a completion report. The outstanding for 1915-16 represent expenditure under 'Miscellaneous Irregularities' of 58 on ordinary works, and of 42 on the New Capital, in the Delhi Province. The former represents outlay on the southern extension of the city, provisionally adjusted under 45—Civil Works, pending orders on the financing of the scheme; and the latter, which is eventually debitable to the North Western Railway, is outstanding, pending final settlement of the new railway station scheme, referred to in paragraph 80 of the last year's report.

In the United Provinces, the outstanding for 1915-16 represent 2 items amounting to 20 under 'Excess over Estimate,' 1 item amounting to 1 under 'Excess over Appropriation' and 1 amounting to 2 under 'Miscellaneous Irregularities'. Of the two items under 'Excess over Estimate' one represents outlay on water supply in the New High Court and the other represents expenditure on the Lucknow Water Supply Scheme. The item under 'Excess over Appropriation' represents expenditure on collection of annual renewal metal on some local roads in the Ballia District. The item under 'Miscellaneous Irregularities' represents rent of electric installation and cost of current due from certain officers, which are in course of recovery.

35. The following statement shows the outstanding relating to 1916-17 and the provinces to which they relate:—

Analysis of
outstandings
relating to
1916-17.

Province.	WANT OF ESTIMATE.		EXCESS OVER ESTIMATE.		MISCELLA- NEOUS IRREGULAR- ITIES.		TOTAL.	
	No. of Items	Amount.	No. of Items	Amount.	No. of Items	Amount.	No. of Items	Amount.
India	1	1	...	...	1	39	2	40
North-West Frontier Province	...	...	1	6	...	...	1	6
Madras	8	16	22	48	8	6	36	65
Bombay	11	1,98	3	3	1	8	15	2,03
United Provinces of Agra and Oudh	18	8,57	3	33	1	4	22	8,94
Punjab	...	...	(a)4	(a)83	5	1	(a)9	(a)84
Burma	...	...	3	12	1	5	4	17
Bihar and Orissa	...	...	1	15	...	...	1	16
Total	86	10,72	87	1,44	17	58	90	12,74

(a) Includes an item amounting to 1 for the Simla Imperial Sub-Division.

India (Delhi).—The outstanding under 'Miscellaneous Irregularities' represents expenditure in connection with the City Extension Scheme.

Madras.—The chief item outstanding under 'Want of Estimate' represents expenditure on the acquisition of land for constructing Town Police buildings at Cocanada. The items under 'Excess over Estimate' are all petty; some of them have since been cleared.

Bombay.—In addition to the outstandings in connection with the two light-houses in the Persian Gulf, and Condensing Plant Buildings at Bushire mentioned in the preceding paragraph, the other principal items under 'Want of Estimate' are (a) constructing Acetone Factory at Nasik, which requires the sanction of the Secretary of State, and (b) constructing at Bushire (1) Water Service Project, (2) Engineer's quarters, (3) protective wall and landing stage, and (4) fitting up Condensing Plant, for which the orders of Government are awaited on the completion reports.

United Provinces of Agra and Oudh.—The bulk of the outstandings relate to expenditure incurred without estimates in connection with several district schools and educational buildings through the agency of the Director of Public Instruction. The Local Government propose to pass the expenditure on completion certificates, after the works have been examined by the Public Works Engineers and the certificates countersigned by them. Other noticeable items outstanding under 'Want of Estimate' represent expenditure on (a) a Tube Well at Gola Gokran Nath, and (b) a Water Supply Scheme at Hardwar. The chief item under 'Excess over Estimate' represents further expenditure on the Lucknow Water Supply Scheme mentioned in the preceding paragraph.

Punjab.—Two items amounting to 31 under 'Excess over Estimate' have since been cleared.

Burma.—Of the four items, three have since been adjusted and the remaining one (amounting to less than 1) is expected to be cleared shortly.

Bihar and Orissa.—This item represents expenditure on the collection of bricks for constructing a new building for the Ravenshaw College, Cuttack, of which 11 have since been adjusted by the issue of bricks to other works and the remainder is expected to be adjusted in the same way.

36. The outstandings relating to 1917-18 are analysed below:—

Analysis of
outstandings
relating to
1917-18.

Province.	WANT OF ESTIMATE.		EXCESS OVER ESTIMATE.		WANT OF APPROPRIA- TION.		EXCESS OVER APPROPRIA- TION.		MISCELLANEOUS IRREGULARITIES.		TOTAL	
	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
India	7	30	40	1,52	11	26	33	2,46	28	2,30	118	6,84
North-West Frontier Province.	36	1,06	17	34	1	1	9	13	...	...	68	1,64
Madras	28	71	56	74	...	...	5	8	53	1,00	161	2,45
Bombay	99	11,87	86	2,57	63	1,36	82	87	25	1,52	303	17,89
Bengal	55	58	874	69	88	17	16	16	11	9	466	1,69
United Provinces of Agra and Oudh.	37	1,70	104	96	84	39	110	51	85	36	320	8,91
Punjab	2	1,92	54	1,06	4	3	(a) 45	(a) 58	23	37	(a) 137	(a) 2,95
Burma	28	1,31	119	78	12	39	36	67	46	70	235	8,85
Bihar and Orissa	...	...	24	10	6	6	19	24	2	28	51	62
Central Provinces	10	19	30	26	11	31	43	56	(b) 18	(b) 13	(b) 112	(b) 1,44
Assam	...	...	12	9	...	...	14	10	18	3	64	23
TOTAL	807	19,54	914	0,18	180	2,78	863	6,71	262	6,63	3,016	44,34

(a) Includes 2 items amounting to 8 for Simla Imperial Service Division.

(b) Includes 1 item amounting to 2 for Central India.

India (Baluchistan).—The only important item is outstanding under 'Want of Appropriation' and represents expenditure on the Nari Canal Works.

Delhi.—The outstandings under 'Excess over Estimate' represent expenditure under 45—Civil Works, War 1914, contribution works, and 51—New Capital, and most of them are expected to be cleared on receipt of completion reports. Under 'Excess over Appropriation' the outstandings relate chiefly to the New Capital and are in connection with stock and manufacture and the construction of roads, Indian clerks' quarters, and storm water drainage. Out of 17 items under 'Miscellaneous Irregularities' 4 pertain to 45—Civil Works and 13 to 51—New Capital.

North-West Frontier Province.—The items are all petty, and some of them have since been adjusted.

Madras.—The principal item under 'Want of Estimate' represents outlay on the acquisition of, and improvements to, Brodies Castle; it has since been cleared. Under 'Excess over Estimate' the important item, which has since been adjusted, represents expenditure on acquisition of buildings for the Rajkumar College. Under 'Miscellaneous Irregularities' the important outstandings are (a) contribution recoverable for the scheme of water supply to a town, and (b) payment for work in connection with the People's Park exhibition of arts and industries.

Bombay.—Under 'Want of Estimate' the bulk of the outstandings occur in connection with the Acetone Factory at Nasik mentioned in the preceding paragraph. Other noticeable items are (a) constructing new Native Infantry lines at Satara, which has since been sanctioned, and (b) payment of compensation which awaits the orders of Government for land acquired for constructing quarters for Government officers, and (c) acquiring land for the combined Post and Telegraph office at Broach, which has since been sanctioned. Under 'Excess over Estimate' the chief outstanding item is 'the Poona sewerage and improvements to Poona City Water Supply Project.' Under 'Want of Appropriation' the chief item represents payment for land acquired for constructing quarters for Government officers mentioned above. Under 'Miscellaneous Irregularities' the important item relates to expenditure on constructing houses for officers on a plot on Malabar Hill incurred without the administrative sanction of the Government of India to the general scheme for the construction of quarters for officers in Bombay.

Bengal.—The outstandings are made up of small items. The noticeable items under 'Want of Estimate' are (a) constructing a bridge over the Saktijhora, and (b) advance collection of metal on the Grand Trunk Road. These items have since been adjusted. Under 'Excess over Estimate' the only important outstanding is the outlay on constructing a bridge over the Jaldaka river.

United Provinces.—Under 'Want of Estimate' the principal outstandings represent expenditure on (a) land acquired for additional buildings for the Survey of India office, (b) constructing a cart road between Rajpur and Mussooree, and (c) the acquisition of land for some educational buildings. Under 'Excess over Estimate' the important items relate to (a) further outlay on the Lucknow Water Supply Scheme mentioned in the preceding paragraph, (b) expenditure which has since been adjusted, on the Muttra Water Supply Scheme and (c) the electrification of the New High Court, Allahabad. The outstandings under other heads are made up of petty items which call for no remarks.

Punjab.—The outstandings under 'Want of Estimate' represent expenditure on the extension of the Army Head-Quarters office building in Simla, the estimate for which awaits the sanction of the Government of India. Under 'Excess over Estimate' the items are (a) acquisition of land for Gazetted officers' residences at Lahore, and (b) Simla Hydro-electric scheme. The excess in the former case has since been sanctioned and the Secretary of State's consent are awaited for the latter. The other items are small and call for no remarks.

Burma.—Under 'Want of Estimate' the important items are (a) providing permanent bridges on the Myitkyina-Putao road, (b) production of road

metal from quarries, and (c) lighting a prisoners of war camp at Thayetmyo. The first two have since been cleared by writing back the expenditure to other sanctioned estimates. Under 'Excess over Estimate' the chief outstanding are (a) Ma-ubin water supply scheme, and (b) constructing a District Court House with subsidiary buildings at Myingyan. Under 'Want of Appropriation' the chief item, which represents outlay on 'constructing a road to the Mawchi Tin mines', has since been passed by the Local Government. Under 'Excess over Appropriation' the chief item, which relates to expenditure on the Myitkyina-Putao road, has since been adjusted. Under 'Miscellaneous Irregularities' the principal outstanding is the outlay in excess of contribution on the Ma-ubin water supply scheme.

Bihar and Orissa.—The outstandings consist of small items and call for no remarks.

Central Provinces—The outstandings consist mostly of small items. The only important item represents expenditure in connection with the collection of materials for the Arts College at Amraoti without estimate and appropriation. The outstandings under 'Miscellaneous Irregularities' represent amounts due from contractors for materials issued to them and are being gradually recovered.

Assam.—The outstandings have since been cleared.

IRRIGATION BRANCH.

Classification
of outstand-
ings according
to years:
Irrigation
Branch.

37. The following statement shows the outstandings in the Irrigation Branch according to the years to which they relate. The corresponding figures for the previous year are also given for purposes of comparison:—

	RELATING TO 1915-16 AND PREVIOUS YEARS.		RELATING TO 1916-17.		RELATING TO 1917-18.		TOTAL.	
	No. of items	Amount.	No. of items	Amount.	No. of items	Amount.	No. of items	Amount.
India { 31st July '17	..	..	3	15	"	..	3	15
India { 31st July '18	..	..	2	12	4	7	6	19
North-West Frontier Province. { 31st July '17	5	12	16	21	..	..	21	33
North-West Frontier Province. { 31st July '18	..	..	..	..	10	26	10	26
Madras { 31st July '17	31	48	97	404	..	..	128	453
Madras { 31st July '18	6	20	7	66	139	85	152	1,71
Bombay { 31st July '17	40	18.76	111	21.83	..	..	151	40.59
Bombay { 31st July '18	14	3.75	28	15.40	190	8.69	232	27.84
Bengal { 31st July '17	13	7.83	23	7.26	..	..	46	15.09
Bengal { 31st July '18	7	7.41	7	4.93	133	8.52	147	15.86
United Provinces of Agra and Oudh. { 31st July '17	4	11	82	1.06	..	..	86	1.17
United Provinces of Agra and Oudh. { 31st July '18	..	..	5	15	119	82	124	97
Punjab { 31st July '17	19	6	231	2.15	..	..	240	4.31
Punjab { 31st July '18	..	..	49	9	659	4.77	298	4.86
Burma { 31st July '17	..	..	17	1.58	..	..	17	1.58
Burma { 31st July '18	..	..	..	..	25	16	26	16
Bihar and Orissa { 31st July '17	..	..	11	18	..	..	11	18
Bihar and Orissa { 31st July '18	..	..	..	..	4	10	6	10
Central Provinces { 31st July '17	18	4.21	85	4.74	..	..	98	8.96
Central Provinces { 31st July '18	7	3.69	10	2.27	123	5.97	140	11.02
Assam { 31st July '17	..	..	..	..	..	..	..	..
Assam { 31st July '18	..	..	..	..	..	..	..	..
TOTAL { 31st July '17	125	31.57	676	48.10	..	..	801	74.67
TOTAL { 31st July '18	34	15.95	99	23.62	1,696	24.31	1,139	62.95

Analysis of
outstandings
relating to
1915-16 and
previous
years.

38. Out of 125 items relating to 1915-16 and previous years, shown as outstanding on the 31st July 1917, 91 were adjusted during the period under review. Of the balance of 34 items outstanding on the 31st July 1918, 7 relate to 1914-15 and 27 to 1915-16.

The following statement shows the outstanding of 1915-16 and previous years and the provinces to which they relate :—

Year.	Provinces.	Number of items.	Amount.
1914-15	Madras	2	(a) 20
	Bombay	2	2
	Bengal	2	44
	Central Provinces	1	1
1915-16	Madras	4	(b)
	Bombay	12	3,73
	Bengal	5	6,97
	Central Provinces	6	3,68
	Total	34	15,05

(a) Exceeds the amount shown in the last report owing to an outstanding amounting to 4 representing expenditure on a tank having since been transferred from the Buildings and Roads to the Irrigation Branch.

(b) Less than one thousand.

In Madras, the outstandings relating to 1914-15 represent 1 item amounting to 16 under 'Excess over Estimate' and another amounting to 4 under 'Miscellaneous Irregularities'. The former represents outlay on a tank project for which the completion report is awaited, and the latter represents contribution recoverable for repairing the bend of another tank. The items relating to 1915-16 represent amounts recoverable in connection with contribution works.

In Bombay, the outstandings for 1914-15 consist of one item under 'Want of Estimate' and another under 'Excess over Estimate.' The former represents outlay on constructing chowkidars' quarters in a district, and the latter on constructing a culvert. The items relating to 1915-16 consist of four items amounting to 1.36 under 'Want of Estimate,' one amounting to 4 under 'Excess over Estimate' and seven amounting to 2.33 under 'Miscellaneous Irregularities'. Under 'Want of Estimate' the chief item, which represents expenditure on the installation of a Paterson Filter, and two other minor items have since been sanctioned, the remaining outstanding item represents expenditure on the excavation of boundary lines in connection with the Girna Left Bank Canal. Under 'Excess over Estimate' the item represents further outlay on the culvert mentioned above. Under 'Miscellaneous Irregularities' the outstandings represent expenditure in connection with the Nira Right Bank Canal without, or in excess of, the project provision. The estimates for these works have been sanctioned against the project provision as included in the revised project estimate of the Nira Right Bank Canal, which has been returned by the Government of India for modification, and is still under revision.

In Bengal, the two items for 1914-15 appear under 'Want of Estimate' and represent expenditure on (1) improving and easing the bend of a river and (2) the construction of an embankment with sluices, in connection with the Madaripur Bheel Route Project. The outstandings for 1915-16 consist of 3 items amounting to 2.26 under 'Want of Estimate,' one item amounting to 4.71 under 'Excess over Estimate' and one item of less than 1 under 'Miscellaneous Irregularities.' Under 'Want of Estimate' two items represent further outlay on the two works mentioned above, and the third, which involves an amount of less than 1, represents expenditure on a survey of the Madaria Khal. The item under 'Excess over Estimate' represents expenditure on the Madaripur Bheel Route Project.

in excess of the estimate sanctioned by the Secretary of State, while that under 'Miscellaneous Irregularities', represents contribution recoverable for remodelling a sluice.

In the Central Provinces, the outstanding for 1914-15 represents excess expenditure incurred on the Mahanadi Canal Head Works, sanction to the completion report of which is awaited. Of the six items relating to 1915-16, 5 amounting to 3,63 represent outlay incurred in excess of detailed estimates in connection with the Wainganga Canal Project, for which sanction to the revised estimate is awaited. The remaining item amounting to 5, which represents advances made to the East Indian Railway Company for constructing Irrigation works in the Nerbudda Division, has since been cleared.

*Analysis of
outstandings
existing to
March 31, 1917.*

39. The following statement shows the outstandings relating to 1916-17 and the provinces to which they relate:—

Province.	WANT OF ESTIMATE.		EXCESS OVER ESTIMATE.		MISCELLANEOUS IRREGULARITIES.		TOTAL.	
	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.
India	...	...	2	12	...	...	2	12
Madras	1	68	6	3	...	...	7	68
Bombay	11	10,80	4	(a)	18	4,80	28	15,60
Bengal	8	2,58	2	2,56	...	...	7	4,92
United Provinces of Agra and Oudh	1	2	18	...	2	(a)	5	15
Punjab	...	...	84	7	6	2	40	9
Central Provinces	...	...	8	1,99	2	28	10	2,27
TOTAL	18	14,03	58	4,69	28	4,90	99	23,62

(a) Less than one thousand.

India.—The outstandings, which represent expenditure on constructing a permanent weir across the Nari river, have since been cleared.

Madras.—The outstanding under 'Want of Estimate' represents outlay on the Nagavalli Project, the completion report of which has not yet been sanctioned.

Bombay.—The outstandings under 'Want of Estimate' relate to further outlay on the installation of the Paterson Filter mentioned in the preceding paragraph, and to expenditure in connection with the Pravara Right and Left Bank Canals. The estimates for all the items, except one relating to the Pravara Canals, have since been sanctioned. Under 'Miscellaneous Irregularities' the items represent expenditure incurred without, or in excess of, the project provision for the Nira Right Bank Canal and for the Paterson Filter Plant mentioned above.

Bengal.—The bulk of the outstandings under 'Want of Estimate' relate to further expenditure on the two works connected with the Madaripur Bheel Route Project mentioned in the preceding paragraph. The principal item under 'Excess over Estimate' represents further expenditure in connection with the Madaripur Bheel Route Project. The other item, which relates to the remodelling of the Bistupur Zemindari embankments, has since been cleared.

United Provinces.—The chief item under 'Excess over Estimate' relates to the Main Ghagar Canal, a revised estimate for which has since been sanctioned by the Secretary of State.

Central Provinces.—The outstandings under 'Excess over Estimate' represent outlay in connection with the Wainganga and Mahanadi Canal Projects. The items under 'Miscellaneous Irregularities' represent advances made to the Bengal Nagpur Railway for the construction of syphons and bridges for which the completion reports are awaited.

40. The following statement shows the outstandings relating to 1917-18 and the provinces to which they relate:—

Analysis of
outstandings
relating to
1917-18.

Province.	Want of Estimate.		Excess over Estimate.		Want of Appropriation.		Excess over Appropriation.		Miscellaneous Irregularities.		Total.	
	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
India . . . .	... . . .	... . . .	1	8	... . . .	... . . .	8	4	... . . .	... . . .	4	7
North-West Frontier Province . . . .	... . . .	... . . .	6	96	... . . .	... . . .	... . . .	... . . .	6	1	10	26
Madras	78	23	23	44	... . . .	... . . .	1	1	27	17	189	85
Bombay	63	8,55	65	1,66	11	6	16	30	55	9,15	190	8,69
Bengal	50	1,86	67	1,90	... . . .	... . . .	10	24	6	2	183	3,52
United Provinces of Agra and Oudh	3	1	67	68	1	1	23	28	25	4	119	82
Punjab	13	8,14	151	81	... . . .	... . . .	16	1,35	77	47	259	4,77
Burma	1	(a)	5	8	1	(a)	5	6	18	7	25	16
Bihar and Orissa . . . .	... . . .	... . . .	3	2	... . . .	... . . .	1	1	1	7	4	10
Central Provinces	56	98	61	8,72	... . . .	... . . .	... . . .	... . . .	6	37	123	5,07
Total	243	8,97	458	9,88	18	5	78	2,89	214	4,97	1,006	24,31

(a) Less than one thousand.

North-West Frontier Province.—All the outstanding items, except 4 petty ones, have since been cleared.

Madras.—The only important outstanding occurs under 'Excess over Estimate' and relates to expenditure on the Bhavanasi Tank Project.

Bombay.—In addition to further expenditure in connection with the works mentioned in the preceding paragraph, the important items under 'Want of Estimate' are (a) raising and strengthening a portion of the Western Nara Buhd, and (b) 2 items of earthworks in connection with the Nira Right Bank Canal. The estimate for one of the latter has since been sanctioned. Under 'Excess over Estimate' the chief item has since been cleared. Under 'Miscellaneous Irregularities,' the outstandings represent further outlay on the Nira Right Bank Canal and a Paterson Filter Plant held under objection for want of, or excess over, the project provision.

Bengal.—The important outstandings under 'Want of Estimate' represent further expenditure on the two works connected with the Madaripur Bheel Route Project mentioned in paragraph 34 above. The principal items under 'Excess over Estimate' represent further expenditure on the Madaripur Bheel Route Project and in constructing a spill for the improvement of a river, a revised estimate for which has since been sanctioned.

United Provinces.—Outstandings consist of small items.

Punjab.—Two important items, which formed the bulk of the outstandings under 'Want of Estimate', have since been cleared. The principal item under 'Excess over Estimate', amounting to 26, is awaiting orders on the completion report. Two items amounting to 58 under 'Excess over Appropriation' have since been cleared.

Central Provinces.—The outstandings under 'Want of Estimate' relate chiefly to outlay on individual works of the Mahanadi Canal. The most important items under 'Excess over Estimate' represent expenditure incurred on individual works of the Mahanadi and Wainganga Canal Projects and the Tandula Canal. The outstandings under 'Miscellaneous Irregularities' represent advances to the Bengal-Nagpur Railway mentioned in the preceding paragraph, to imported labour, and to contractors in the form of materials, the cost of which is being gradually recovered.

Financial Irregularities.

Irregular action with a view to avoiding lapses of Budget grants.

41. Several cases were noticed in which irregularities were committed to avoid lapses of grants, the irregularity consisting generally in paying for materials prior to their actual receipt and verification by a responsible officer of the department. The Governments of Bombay and Bengal issued general instructions on the subject during the year under report. In the United Provinces there was on the whole an improvement so far as the number of cases was concerned, although from the details of a few cases given below it will be observed that the gravity of the offence was in some cases accentuated by wrong measurements, overpayments, and fictitious entries in measurement books. A few instances are given below; others will be found in the appendix. Some of the irregularities recorded below under the head 'Irregular Measurements' and 'Discrepancies between entries in measurement books and journals' are undoubtedly due to a desire to avoid the lapse of a Budget grant.

Madras.

(a) Cement costing Rs. 1,694 was indented for in March 1917. The supply had arrived at the railway station, but it was not possible to convey the materials to the actual site of the work before 31st March 1917. A credit note for the railway freight was issued by the Sub-Divisional officer on the 4th April 1917, and the receipt of the supply was recorded by the Sub-Divisional officer in the measurement book on the same date. The Executive Engineer, however, drew a cheque on the 31st March 1917, and charged it off as a payment in his cash book for March 1917, although payment was not made until the 30th April 1917. The Local Government in passing final orders on the case remarked that the fact that materials had been paid for prior to their actual receipt and verification was unsatisfactory.

United Provinces.

(b) An allotment of Rs. 1,000 was sanctioned by the Superintending Engineer on the 31st March 1917 for annual renewal of metal collection on certain roads, and the District Engineer was asked by the Executive Engineer to spend the money on the same day. An entry of 15,687 c.ft. of kankar collection was made in a measurement book on the strength of a remark in a subordinate's note book, to the effect that kankar had already been collected and final payment of Rs. 1,000-1-0 was made on the same day. There was no agreement, no measurements, and no taking over of materials. Contractors were encouraged to collect metal on certain tracts of road without any agreement and although the Executive Engineer knew that there was no guarantee that he would have sufficient funds to pay during the year for the metal so collected. This procedure is against the principle of the rules in articles 111 and 162, Civil Account Code. The Superintending Engineer agreed that the transaction was irregular remarking that the allotment was made at the last moment after ascertaining from the Executive Engineer that he could conveniently spend it. The Local Government ordered that the rules on the subject should not be infringed in future and that the programme of works to be executed during a year (which is made out according to the urgency of the works) should, as far as possible, be limited to the amount of allotments available.

(c) The cost of a tent, which was in transit at the time, was charged in the accounts on the 30th March 1917 although it was not paid for until the 6th April 1917, and was not received until the 9th April 1917. The supplier was asked by wire to send a *pro forma* bill to admit of the expenditure being charged in the accounts for 1916-17. The Local Government stated that this was one of the irregularities against which disbursing officers were especially warned in their Public Works Department circular of May 1916, and ordered the Sub-Divisional Officer's deliberate neglect of such a definite warning to be noted in his personal file. A similar irregularity was committed by the Sub-Divisional Officer in March 1916 and was brought to the notice of the Local Government in the Inspection Report for 1916-17.

(d) On the 30th March 1917, an Executive Engineer took certain measurements of metal for which payment was made on a final bill on the 31st March 1917. On re-measurement in September 1917, the metal was found short, resulting in a total overpayment of Rs. 1,089-9-0 (including value of Government tools not returned by the contractor). The work was being executed under a piece-work agreement and the contractor left the work, leaving no security in the hands of Government. He also put in a counter-claim of Rs. 3,046-8-0 which is stated to be untenable. The Local Government considered the irregularity to be serious and ordered that the amount of Rs. 820-1-0 (Rs. 1,089-9-0 less Rs. 269-8-0 found to be due to the contractor) overpaid, which could not be recovered from the contractor, be debited to 'Miscellaneous advances' pending receipt through the military authorities of the explanation of the Executive Engineer who is now on military duty.

(e) In a canal Division, in reply to a proposal made at the end of February 1916 by a Sub-Divisional Officer to surrender a saving of Rs. 7,000, the Chief Engineer passed an order that the sum was too small to be surrendered to the Financial Department at that late date. The Superintending Engineer, on receipt of the orders, sent a telegram to the Executive Engineer asking him to endeavour to utilize the saving so that there might be no lapse at the end of the financial year, and subsequently instructed him in another telegram to arrange for the disposal of Rs. 5,000. The latter asked the Sub-Divisional Officer on March 15th how much could be spent by him during the remainder of the month in addition to the amounts already allotted. In reply the Sub-Divisional Officer asked for Rs. 1,500 which was allotted by the Executive Engineer on the 25th March. The Sub-Divisional Officer, having no works on which to spend the amount, ordered his sub-overseer to make fictitious entries in measurement books and prepare bills accordingly in respect of works which had not been executed or in one case not even started. Cheques were then issued and placed in the cash chest to be handed to the contractor when the works were finally completed and receipts were taken from the contractors in support of the entries in the cash book. The final measurements with regard to some works were not made till the 8th June 1916, and it was then ascertained that the contractors had been overpaid by Rs. 24-12-0, which was afterwards recovered. The Superintending Engineer, who issued the original order requiring that the amount should be spent, has expressed his regret for misinterpreting the communication received from the Chief Engineer. The Chief Engineer has issued orders that for the absolute and deliberate mis-statement of facts the Sub-Divisional Officer should be deprived of his duty allowance of Rs. 50 per month for a period of 6 months. I am afraid junior officers find it difficult to refrain from breaking rules when they receive orders which it may be difficult to obey unless rules are broken.

42. The irregularities in this class consisted chiefly in the allocation of expenditure to wrong estimates in the absence of sanction to estimates to which the expenditure should correctly have been charged. Two cases are mentioned in the appendix. In May 1917, the United Provinces Government in the Buildings and Roads Branch of the Public Works Department issued instructions requiring allocation on bills to be initialled or entered by disbursing officers in their own handwriting. The suggestion appears to be one which may be adopted with advantage in those provinces in which there is any tendency to ascribe the irregularity to oversight.

Irregular action with a view to evading financial rules or audit objections.

Omission to charge the full cost of materials, etc., to residential buildings.

North-West Frontier Provinces.

43. The following cases were discovered during the year, in which materials used on original works in connection with residential buildings were either not charged to those works or were charged at less than their proper value, with the result that the capital costs of the buildings were diminished.

Madras.

(a) The count of stock in hand taken at the end of a half year revealed the fact that building materials valued at Rs. 8,500 borne on the stock list had been built into temporary quarters for the staff and subordinates of the Public Works Department employed on the site of some works. Some of the materials had been used in private buildings belonging to zamindars and occupied by the staff and subordinates employed at the site of the works. The Local Administration has since regularised the stock issues by sanctioning estimates for the construction of temporary buildings in some cases, and called for the remaining estimates against which the stock has been and will be charged off. Statements of rents of such buildings have also been called for. I am not aware how the stock used on private buildings has been dealt with.

United Provinces.

(b) In one Division, old teak wood valued at about Rs. 782, obtained from a demolished building from another Division, was utilized on the construction of an Executive Engineer's residence. Only a nominal value of Re. 1 was, however, charged to the work, with the result that the capital cost of the building and the rent calculated thereon escaped enhancement. The Executive Engineer explained that the wood was obtained from the other Division, because it was surplus there, that there was a promise it would be supplied without value, that it was old and had to be cut up and used involving wastage, and that he could not charge to the work more than a nominal charge as the estimate provided for the use of local country wood, and the cutting and conveyance charges alone for the teak wood (*viz.*, Rs. 403) were more than the provision in the estimate. The case was brought to the notice of the Local Government who observed that the Executive Engineer's failure to record actual transactions in his accounts was a serious omission, and that while he thought that he was making a bargain in getting the surplus wood, free or at a nominal value, he acted carelessly in not taking into account the amount of the conveyance charges. I am not aware whether the Local Government have ordered the value of the teak wood to be included in the capital cost of the house and thus taken into account in assessing the rent.

Postponement of liabilities to evade audit objections.

44. A few cases were noticed during the year in which payments for works done were withheld to avoid excess over the sanctioned estimate or allotment for the works concerned. If any inevitable payments involve irregular or excess expenditure, the proper course to follow is to make the payments at once and to take steps to remove the irregularity or excess. To delay payments in such cases is to penalise a private person or a firm in order to conceal a delinquency on the part of a Government official. Two cases are mentioned below and a third in the appendix.

Bengal.

(a) Detailed measurements were recorded on the 5th March 1917 for the supply of liquid fuel for Rs. 7,000-14-0 and the fuel was utilised on the work, but Rs. 2,623-15-0 only was paid on the 27th March 1917, and the balance of Rs. 4,376-15-0 on the 11th May 1917. This was to avoid excess over allotment. The Local Government remarked that the Executive Engineer should have applied for further funds as soon as he knew that he had incurred a debt in excess of the year's allotment.

Central Provinces.

(b) Two bills of a firm, dated the 21st May and 8th August 1915, for Rs. 507-7-6 and Rs. 12-8-0, respectively, were paid on the 30th July 1917. The delay of two years in payment was stated to be due to the want of sanctioned

estimate and allotment. The Local Government remarked that the materials should not have been ordered till revised estimate and allotment were sanctioned. It cannot redound to the credit of Government when there is a delay of two years in the settlement of its dues, and I am of opinion that the adequacy of the action taken in this case should be reconsidered.

45. A few cases came to notice in which the pay of men employed on regular establishments was charged to works in order to avoid the necessity for obtaining higher sanction. This happens, as under existing rules Executive Engineers possess powers of appointment in respect of establishment charged to works, which they do not possess in respect of temporary establishments. The Government of India have recently in their Public Works Department letter No. 513-A.G., of 4th December 1918 addressed to Local Governments with a view to the modification of the rules on this point. I refrain, therefore, from mentioning individual cases.

46. Several instances were brought to light showing that the irregular practice of collecting materials far in advance, or in excess of, the immediate practical requirements of works still continued. In Madras, there were cases in which loss to Government occurred owing to the works, for which the materials had been collected, being subsequently abandoned and the materials left at site deteriorating in value. The Bombay Government issued a circular memo. in October 1917, strictly enjoining on all officers concerned the necessity for seeing that materials are not purchased until they are *actually required for use.*

(a) Materials valued at Rs. 6,733 and Rs. 8,937-5-7 were at site of two *Madras.* works the estimates for which amounted to Rs. 2,14,600 and Rs. 5,14,427, although the works had been completed in October 1915 and March 1916, respectively. The Superintending Engineer has been ordered by the Local Government to have lists of surplus materials circulated to other Divisions, etc. Materials costing Rs. 3,165-8-3 at site of one of these works have since been used up on other works.

(b) Materials costing Rs. 823 were purchased and charged off to a certain work in March 1917, though they were not used on the work till June 1918. The grant for the work for 1916-17 was Rs. 12,000 and the expenditure during the year including the above payment was Rs. 11,879. The Local Government considered that the Executive Engineer acted imprudently in ordering the materials so long in advance of requirements.

47. In many cases the personal accounts of contractors were not debited with the cost of Government materials and receipts for the materials were not taken from them at the time of their issue, as required by the rules. Very often the debit was not raised till recovery had been made by deduction from the bills of the contractors. In some cases, contractors were paid full rates, inclusive of the cost of materials, without care being taken to recover from the final bills the cost of such materials and this resulted, in one case at least, in a loss to Government the overpayment having been found to be irrecoverable. A few cases are given below and in the appendix.

(a) Rs. 1,086-14-0 being the value of materials issued to the contractor on *Madras.* various dates from February 1917 to December 1917, for a certain work was not debited to his accounts nor recovered from his bills, although payment was made for finished items of work as per agreement. The work had been completed, and it was explained that the amount would be recovered when the final bill was paid. The final orders of the Local Government on the case are awaited.

(b) Stock to the value of Rs. 85-5-0 was issued to a contractor in *Burma.* 1916, but the amount was not recovered from his final bill paid in August 1916. The omission was due to the issue of stock not having been so shown until more than a year later, with the result that the amount had become irrecoverable and was written off under the orders of the Local Government. The Sub-Divisional officer concerned was debarred from being appointed to the charge of a sub-division for some time and an entry made in his personal register.

Pay of regular establishment irregularly charged to works.

Purchase of materials in advance, or in excess, of requirements.

Irregular up-keep of contractors' accounts.

**Advance payments
to contractors.
United Provinces.**

48. In connection with the construction of certain educational buildings the agreements with a firm of contractors provided for monthly payments in proportion to the work actually performed. In practice, however, the contractors were paid in advance the full estimated value of the works. This was done under the orders of the Local Government in the Education Department and no precautions were taken to safeguard Government against possible loss. The amounts thus advanced aggregated Rs. 8,32,172 to the end of 1917-18, and so far only one final bill amounting to Rs. 1,12,954-2-9 has been received by the Audit Office. The Local Government stated that the advances were of the nature of payments for materials 'at site' or 'in sight' while in some cases specific advances were authorised on their merits. It was also stated that precautions to secure Government against loss were not taken because they were unnecessary. At the instance of the Audit Office, however, the practice of making payments in advance has been discontinued from the 1st April 1918.

**Want of, or
irregularity in,
agreements
or the execu-
tion of Public
Works.**

49. Numerous instances came to notice in which works were commenced and in some cases even payments made, prior to the acceptance by competent authority of agreements with the contractors. In some instances the works had been completed and measured up and the final bills were pending payment for want of acceptance of the agreements. In some cases, the agreements were accepted by authorities who were not competent to do so. Cases were also noticed in which the rates to be paid had not been finally agreed upon before the works were started. This resulted, in a few instances, in disputes and extra claims by the contractors and eventual loss to Government. In the Central Provinces the practice of making payments for works to contractors before acceptance of agreement was of frequent occurrence, and the Local Administration directed the Superintending Engineers to issue suitable instructions with a view to put down entirely this irregular practice. In Bengal, the Local Government ordered that standing orders of the Department to secure tenders for all works before they are started should be carefully observed. The Burma Government issued instructions regarding the rates at which the cost of materials issued to contractors should be recovered in future, it being found that the rise in price due to the war since the contracts were signed had led to a good deal of confusion in the accounts. The following are some typical cases, others will be found in the appendix.

Madras.

(a) (1) An expenditure of Rs. 44,700 was incurred to end of January 1918 without agreement with the piece-workers employed on a work.

(2) A building was completed and handed over to the District Board in March 1917. The work done by the piece-worker (total value Rs. 6,921) was finally measured in June 1917, and the final bill prepared in August 1917 was awaiting acceptance of the agreement, which was effected in March 1918.

(3) The total value of work done by a contractor in connection with the maintenance of a road during 1916-17 was Rs. 5,108-1-0, but the final bill could not be paid until the agreement was entered into in March 1918. The Local Government observed that the delay in getting out agreements was most unsatisfactory and that the Superintending Engineer should devise some means of avoiding the delays in future.

(b) In a special Division, a firm of contractors, whose tender for the construction of a new Collector's office was accepted in June 1909, were ordered to commence the work in anticipation of receipt of a tender in proper form and of an agreement. Eventually the Executive Engineer executed an agreement with an Engineer of the firm though he was not competent to do so. The plans and specifications, with reference to which work was actually done, were not definitely settled and attached to the tender and agreement, and the original contract was modified during the progress of the work to a larger extent than was originally contemplated. This resulted in disputes regarding specification, rates, and the parties competent to execute the contract. On the 4th April 1911, the work was closed by the firm who then claimed damages for breach of contract and payment at reasonable rates for the extra works they did. The case was finally settled before the Privy Council where, with the consent of Government a decree was granted in favour of the firm on

condition that £9,000 (or Rs. 1,35,000) and the taxed costs as well as other law charges amounting to Rs. 30,789-4-2 were paid by Government to the firm. The Local Government conveyed to the Executive Engineer, who was considered to be mainly responsible for the heavy loss to Government, an expression of their dissatisfaction, and also withheld his promotion to the rank of Superintending Engineer.

(c) A work estimated at Rs. 7,600 was completed and measured up in March 1917, and the final bill for the same was prepared in July 1917, but it was not passed for payment until October 1917, when the supplemental agreement was finally accepted by the Superintending Engineer. The Local Government drew the attention of the Executive Engineer to the remarks of the Audit Office that the execution of an agreement after the completion of the work is purposeless.

(d) In connection with a work completed in July 1916, the final bill of the contractor was received in February 1917, and he had to be paid at higher rates than those originally agreed upon as he alleged that the previous Executive Engineer promised verbally on the 24th January 1916 to allow him higher rates. The Local Government observed that both the Sub-Divisional officer and the Executive Engineer responsible for the irregularity having retired from service, no disciplinary action was considered necessary.

(e) Work to the value of Rs. 10,255-8-0 was executed without an agreement against a maintenance estimate for Rs. 17,060, the first payment being made in May 1917 and the last in June 1917. The officer responsible was reported to the Local Government and for this and other irregularities was removed from the charge of the sub-division. *Burma.*

(f) In 8 cases the Executive Engineer had accepted a tender for the collection of metal on a certain road in excess of the limit (Rs. 5,000) of his power of acceptance. In three of these cases the amounts of the tenders were Rs. 17,181, Rs. 13,712 and Rs. 11,814. The Chief Engineer remarked that such irregularities must be avoided in future. *Assam.*

(g) An estimate amounting to Rs. 26,040 for collection of bricks for a work was sanctioned by the Local Administration in 1914. The work of collection was given to a contractor before obtaining a formal tender from him. The only rate agreed upon in writing was the rate for 1st class bricks. A total amount of Rs. 23,256-4-3 was paid to the contractor from time to time partly for bricks of which delivery had not been taken and partly for bricks still at the kiln, and after a good deal of dispute the contractor's final claim was settled out of court in March 1916. The total loss to Government in this connection amounted to Rs. 1,550, for the adjustment of which an estimate for loss of stock in the sub-division was sanctioned by the Superintending Engineer on the 11th May 1917. The Local Administration has intimated that the irregularity is being brought home to the officer concerned.

50. The irregularities in this class consisted chiefly in entries being made in measurement books of quantities in excess of the work actually performed and of work not actually carried out. Cases were noticed in which the entries in measurement books were made from bills, estimates or note-books or in which approximate or inaccurate measurements were recorded for work done, or no detailed measurements were recorded at all. In a few cases the irregularity resulted in overpayments to contractors. *Irregular measurements.*

(a) In three cases measurements taken by a sub-overseer in March 1917 were subsequently cancelled by the Sub-Divisional Officer. In two cases no work was found to have been done, while in the third case the work measured was included in the bills recorded elsewhere in the measurement book. The Executive Engineer explained that the measurements were for work done previous to the sub-overseer's incumbency in the section. The Sub-Divisional officer doubted the genuineness of the measurements and they were cancelled. The Local Government observed that the case having been settled by the Executive Engineer no further action was necessary. The records do not show that the Executive Engineer took any action against the sub-overseer. *United Provinces.*

**Advance
payments
to contractors.
United Provinces.**

48. In connection with the construction of certain educational buildings the agreements with a firm of contractors provided for monthly payments in proportion to the work actually performed. In practice, however, the contractors were paid in advance the full estimated value of the works. This was done under the orders of the Local Government in the Education Department and no precautions were taken to safeguard Government against possible loss. The amounts thus advanced aggregated Rs. 8,82,172 to the end of 1917-18, and so far only one final bill amounting to Rs. 1,12,954-2-9 has been received by the Audit Office. The Local Government stated that the advances were of the nature of payments for materials 'at site' or 'in sight' while in some cases specific advances were authorised on their merits. It was also stated that precautions to secure Government against loss were not taken because they were unnecessary. At the instance of the Audit Office, however, the practice of making payments in advance has been discontinued from the 1st April 1918.

**Want of, or
irregularity in,
agreements
or the execu-
tion of Public
Works.**

49. Numerous instances came to notice in which works were commenced and in some cases even payments made, prior to the acceptance by competent authority of agreements with the contractors. In some instances the works had been completed and measured up and the final bills were pending payment for want of acceptance of the agreements. In some cases, the agreements were accepted by authorities who were not competent to do so. Cases were also noticed in which the rates to be paid had not been finally agreed upon before the works were started. This resulted, in a few instances, in disputes and extra claims by the contractors and eventual loss to Government. In the Central Provinces the practice of making payments for works to contractors before acceptance of agreement was of frequent occurrence, and the Local Administration directed the Superintending Engineers to issue suitable instructions with a view to put down entirely this irregular practice. In Bengal, the Local Government ordered that standing orders of the Department to secure tenders for all works before they are started should be carefully observed. The Burma Government issued instructions regarding the rates at which the cost of materials issued to contractors should be recovered in future, it being found that the rise in price due to the war since the contracts were signed had led to a good deal of confusion in the accounts. The following are some typical cases, others will be found in the appendix.

Sadras.

(a) (1) An expenditure of Rs. 44,700 was incurred to end of January 1918 without agreement with the piece-workers employed on a work.

(2) A building was completed and handed over to the District Board in March 1917. The work done by the piece-worker (total value Rs. 6,921) was finally measured in June 1917, and the final bill prepared in August 1917 was awaiting acceptance of the agreement, which was effected in March 1918.

(3) The total value of work done by a contractor in connection with the maintenance of a road during 1916-17 was Rs. 5,108-1-0, but the final bill could not be paid until the agreement was entered into in March 1918. The Local Government observed that the delay in getting out agreements was most unsatisfactory and that the Superintending Engineer should devise some means of avoiding the delays in future.

(b) In a special Division, a firm of contractors, whose tender for the construction of a new Collector's office was accepted in June 1909, were ordered to commence the work in anticipation of receipt of a tender in proper form and of an agreement. Eventually the Executive Engineer executed an agreement with an Engineer of the firm though he was not competent to do so. The plans and specifications, with reference to which work was actually done, were not definitely settled and attached to the tender and agreement, and the original contract was modified during the progress of the work to a larger extent than was originally contemplated. This resulted in disputes regarding specification, rates, and the parties competent to execute the contract. On the 7th April 1911, the work was closed by the firm who then claimed damages for breach of contract and payment at reasonable rates for the extra works they did. The case was finally settled before the Privy Council where, with the consent of Government a decree was granted in favour of the firm on

condition that £9,000 (or Rs. 1,35,000) and the taxed costs as well as other law charges amounting to Rs. 30,789-4-2 were paid by Government to the firm. The Local Government conveyed to the Executive Engineer, who was considered to be mainly responsible for the heavy loss to Government, an expression of their dissatisfaction, and also withheld his promotion to the rank of Superintending Engineer.

(c) A work estimated at Rs. 7,600 was completed and measured up in March 1917, and the final bill for the same was prepared in July 1917, but it was not passed for payment until October 1917, when the supplemental agreement was finally accepted by the Superintending Engineer. The Local Government drew the attention of the Executive Engineer to the remarks of the Audit Office that the execution of an agreement after the completion of the work is purposeless.

(d) In connection with a work completed in July 1916, the final bill of the contractor was received in February 1917, and he had to be paid at higher rates than those originally agreed upon as he alleged that the previous Executive Engineer promised verbally on the 24th January 1916 to allow him higher rates. The Local Government observed that both the Sub-Divisional officer and the Executive Engineer responsible for the irregularity having retired from service, no disciplinary action was considered necessary.

(e) Work to the value of Rs. 10,255-6-0 was executed without an agreement against a maintenance estimate for Rs 17,060, the first payment being made in May 1917 and the last in June 1917. The officer responsible was reported to the Local Government and for this and other irregularities was removed from the charge of the sub-division. *Burma.*

(f) In 8 cases the Executive Engineer had accepted a tender for the *Assam.* collection of metal on a certain road in excess of the limit (Rs. 5,000) of his power of acceptance. In three of these cases the amounts of the tenders were Rs. 17,181, Rs. 13,712 and Rs. 11,814. The Chief Engineer remarked that such irregularities must be avoided in future.

(g) An estimate amounting to Rs. 26,040 for collection of bricks for a work was sanctioned by the Local Administration in 1914. The work of collection was given to a contractor before obtaining a formal tender from him. The only rate agreed upon in writing was the rate for 1st class bricks. A total amount of Rs 23,256-4-3 was paid to the contractor from time to time partly for bricks of which delivery had not been taken and partly for bricks still at the kiln, and after a good deal of dispute the contractor's final claim was settled out of court in March 1916. The total loss to Government in this connection amounted to Rs. 1,550, for the adjustment of which an estimate for loss of stock in the sub-division was sanctioned by the Superintending Engineer on the 11th May 1917. The Local Administration has intimated that the irregularity is being brought home to the officer concerned.

50. The irregularities in this class consisted chiefly in entries being made in measurement books of quantities in excess of the work actually performed and of work not actually carried out. Cases were noticed in which the entries in measurement books were made from bills, estimates or note-books or in which approximate or inaccurate measurements were recorded for work done, or no detailed measurements were recorded at all. In a few cases the irregularity resulted in overpayments to contractors. *Irregular measurements.*

(a) In three cases measurements taken by a sub-overseer in March 1917 *United Provinces.* were subsequently cancelled by the Sub-Divisional Officer. In two cases no work was found to have been done, while in the third case the work measured was included in the bills recorded elsewhere in the measurement book. The Executive Engineer explained that the measurements were for work done previous to the sub-overseer's incumbency in the section. The Sub-Divisional officer doubted the genuineness of the measurements and they were cancelled. The Local Government observed that the case having been settled by the Executive Engineer no further action was necessary. The records do not show that the Executive Engineer took any action against the sub-overseer.

(b) In one Division, some of the measurements recorded by sub-overseers when checked by the Sub-Divisional officer, were found to be excessive. Five sub-overseers were involved. One was discharged by the Executive Engineer for this and other irregularities. Of the others still in service, the Local Government accepted the explanation of three, and ordered that the fourth, whose explanation was unsatisfactory, should get no travelling allowance for two months which involved a penalty of Rs. 30.

(c) In three cases it was found that measurements entered in a measurement book by a sub-overseer were not recorded at the site of the work. In two of the cases the entries were copied from the sanctioned estimates and in the third from a note book which had been written up ten months before. The Local Government directed that the sub-overseer should be warned and an entry should be made in his personal register. They subsequently ordered that he should be fined one month's pay.

Punjab.

(d) A contractor was paid his sixth running bill for the supply of bricks, etc., on the 7th December 1910, and the total amount paid to him including this bill was Rs. 12,913. After an interval of about 6½ years during which period no other bill was paid, the final bill of the contractor was prepared in June 1917 for a total up to date amount of Rs. 7,745-5-0, thus necessitating a recovery of Rs. 5,167-11-0 which was effected from the other dues of the contractor. In the sixth running bill 6,25,000 special bricks valued at Rs. 8,750 were entered as received up to date at the rate of Rs. 14 per thousand. In the final bill only 1,00,000 bricks aggregating to Rs. 1,055 in value were finally taken over from the contractor. The following further facts were elicited in this connection :—

- (i) that the details were entered in measurement book on the 11th August 1913;
- (ii) that there was no evidence as to how the classification of 100,000 special bricks was arrived at; and
- (iii) that out of the total number of 255,472 ordinary bricks only 92,000 bricks were actually counted by stacks, the balance was verified from issues shown in the stock register.

The orders of the Local Government, who have called for a full report, are awaited.

(e) The measurement entries made by a subordinate for Rs. 54-13-9 were found to be false on enquiry by the Sub-Divisional Officer and were subsequently cancelled. Final orders of Local Government are awaited.

(f) Payment of 630 maunds lime at Re. 1 per maund was made on the 11th February 1917, by a Sub-Divisional Officer against 475 maunds actually supplied by the contractor on the 5th January 1917. It appeared that the Sub-Divisional officer had made an entry of 630 maunds in his measurement book against 475 maunds acknowledged by the subordinate in his stock register, and that an entry of the carriage of 475 maunds only had first been made in the measurement book which was subsequently altered by him to 630 maunds. The Chief Engineer debarred the Sub-Divisional Officer from holding charge of a sub-division for two years. The Local Government confirmed these orders.

(g) In the course of audit an overpayment of Rs. 1,112 to a contractor was noticed in running bills which appeared to show that the work had been measured. The overpayment was deducted in the final bill. The matter was reported to the Local Government who ascertained that the overpayment was due to the omission of the Sub-Divisional Officer to measure, before payment was made, the quantity received. The Sub-Divisional Officer concerned was warned.

(h) Measurements of a work consisting of pucca masonry and earthwork were recorded by a subordinate. They were final as regards pucca masonry only, but not as regards earthwork. On completion of the earthwork final measurements were taken by another sub-overseer and checked at site by the Sub-Divisional Officer, but in the measurement book the situation of the work, the number and date of work order and the fact that these measurements were final were omitted. The Sub-Divisional clerk taking advantage of these

omissions obtained pay orders of the Sub-Divisional Officer on both entries and got both of them paid on the 16th October 1916, as two separate items quoting a fictitious work order against the latter entry. The overpayment amounted to Rs. 226-3-0, and was recovered in December 1916. As a punishment the clerk was reverted to his substantive post of signaller. The Local Government asked the Superintending Engineer to make a suitable entry in the character sheet of the sub-overseer for his failure to note the previous reference in the measurement book. The Sub-Divisional Officer was also held to be in fault and was censured. The punishment awarded to the clerk seems to be inadequate.

(i) The entries on 107 pages of a measurement book, of which 92 pages contained measurements of earthwork and 15 pages of sundry items of supplies, were made by a sub-overseer in one day, i.e., on the 11th September 1916. The record of measurements over 107 pages of the measurement book in one day was considered impossible. The Local Government ordered the Superintending Engineer to make a suitable entry in the character book of the subordinate.

(j) Works undertaken by a firm of contractors were paid for on the firm's *Bihar and Orissa* bills without any check by Public Works Department officers. This resulted in an overpayment of Rs. 7,399-10-0 which was detected when the final bill was paid and the detailed measurements of works were taken and checked. The excess payment has since been adjusted against the claims of the contractors. The matter was brought to the notice of the Local Government, who, in consideration of this case and of another in which he had broken the rules regarding works establishment, ordered the postponement of the next increment of the Executive Engineer until they were satisfied that he had overcome the failings which had manifested themselves during the year 1917.

51. Discrepancies between the dates of measurements of works done or materials received as recorded in measurement books and as shown in the travelling allowance journals of the officer, who took the measurement, were noticed in some cases. The explanation mostly was that the entry in the measurement book was not made on the spot on the date noted but was copied thereinto from other records. The Bengal Government issued orders impressing on the officers concerned the necessity for disclosing in their measurement books all the facts relating to measurements and dates of measurements. Similar instructions coupled with the order that officers should invariably take the measurement books with them whenever they go to inspect or measure a work and should note measurements in original in the measurement book on the spot, as also the date of such measurements, should prevent this irregularity which has been repeated in practically every province every year. This is an important matter because the discrepancy raises doubts whether the measurements, which must be the basis of any payment, were ever made. These doubts are increased when nearly all the cases are found to occur in March when the temptation is greatest to pay money without proper proof of work done. It seems desirable that, whenever facts come to light which cast grave doubts as to the correctness of an allegation that a measurement has been made, the work or material in question should be re-measured. A few instances of the discrepancies referred to are given below.

Discrepancy
between
measurement
books and
travelling
allowance
journals.

(a) According to his travelling allowance journal, a Sub-Divisional officer *Bengal*, was at his headquarters on the 25th March 1917, but his measurement book showed that he took measurements of certain materials on that day at two stations 73 and 20 miles away. The Sub-Divisional officer explained that he visited the latter station and verified the materials there on the preceding day but he signed and dated the entries while at headquarters. The material to be verified at the station 73 miles away was only a call-bell and was verified and tested at headquarters. The Sub-Divisional officer was warned by the Superintending Engineer. The Local Government requested the Superintending Engineer to issue orders to all Executive Engineers under him, to impress on their subordinates the necessity for disclosing in their measurement book all facts relating to measurements and dates of measurements and verification.

(b) According to his travelling allowance bill, a sub-overseer was at his headquarters on the 14th March 1917, but the measurement book showed that he verified certain materials on that day at a different station. The materials were checked by the Sub-Divisional officer, and his signature was dated the 15th March 1917, but his travelling allowance bill for March 1917 showed that he was at his headquarters on that date at a distance of over 18 miles by road from the site of the work. The Sub-Divisional officer explained that the materials were actually checked by him on the 25th February 1917, but he had no measurement book with him at the time. The sub-overseer explained that 14th March 1917 was the date of submission of bill and not of the verification of the materials. The Local Government remarked that it was most unsatisfactory that the Sub-Divisional officer or the sub-overseer should have visited an outstation for the purpose of carrying out duties which comprise measuring up work or checking bills, without taking a measurement book with him.

Provinces. (c) A sub-overseer made entries on the 28th March 1917 covering 30 pages of his measurement book, which if made at site of the work would have involved a road journey of approximately 55 miles. His travelling allowance journal, however, showed that on that date he claimed allowance for a road journey of 21 miles. The Local Government did not consider the explanation of the subordinate to be satisfactory, and he was fined Rs. 30, a month's pay.

(d) In his travelling allowance journal, a supervisor stated that on the 25th July 1917, he travelled 18 miles to a certain place and back, whereas in his measurement book he showed measurements taken on that date at a place 54 miles distant lying in a different direction. The Local Government has warned the supervisor.

(e) A sub-overseer recorded in his measurement book that he took measurements of a bridge on the 27th March 1917, and that on the same day he measured a building in another station. His travelling allowance bill, however, showed that he was at headquarters on the above date. The subordinate explained that during the month when he visited the above two places he took with him the estimates for the works and checked the measurements with them. Later on he copied these details from the estimates into the measurement book under instructions from the Sub-Divisional officer. This was irregular, and on the irregularity being reported to the Local Government, the Superintending Engineer issued necessary instructions to all Executive Engineers in his circle.

(f) (i) A temporary lower subordinate recorded in his measurement book that on the 28th March 1917 he took certain measurements at a certain station. His travelling allowance bill, however, showed that on that day he did not stop at that station but travelled through.

(ii) The same subordinate recorded in his measurement book on the 27th February 1917 measurements taken at a certain station, but his travelling allowance bill showed that he was not at that station on that day.

The promotion of the subordinate to the permanent establishment was stopped.

(g) Certain measurements were shown in the measurement book as taken by a Sub-Divisional officer on the 10th March 1917 at a certain station, while his travelling allowance journal showed that on that particular day he was at two different stations, 26 miles and 42 miles away, respectively. The Executive Engineer explains that the Sub-Divisional officer has a motor car, but as no bill much above Rs. 200 per month for his travelling allowance is usually passed by him as Controlling Officer, the Sub-Divisional officer showed a short journey in his travelling allowance bill although he actually performed a longer one. The Chief Engineer remarked that the Executive Engineer's explanation may be accepted but such an anomaly must be avoided in future and the Sub-Divisional officer should enter in his travelling allowance journal the actual travelling performed by him. It is difficult to say that this explanation ought not to have been accepted, but it can hardly be regarded as satisfactory.

52. (a) In a certain Division, a contractor was ordered to collect materials for a groyne work; stone jelly was accordingly collected by the contractor between February and April 1916. In spite of the contractor's requests in April and May 1916, the heaps of jelly collected were not measured before floods came down in June 1916 when submergence of the materials rendered measurement impossible. After a protracted correspondence, Rs. 1,260 was eventually paid to the contractor although no measurements had been taken. The Local Government stated that the officers responsible had been warned.

Insufficient attention to the financial interests of Government.
Madras.

(b) A payment of Rs. 2,631 was made in August 1916 to a certain firm in Calcutta, for the supply of a Gardner engine with pump, etc., before it was tried and found to be in working order. Later on, when it was examined and tried it proved unsuitable for the portable work for which it was originally obtained. On a report of the Superintending Engineer that the engine would probably work satisfactorily if another new carburettor were fitted to it and that it could then be used elsewhere, the Local Government have finally recorded the case. The latest information is that it is working very inefficiently and is therefore used as little as possible. No disciplinary action was taken by the Local Government as the officer concerned was on military duty.

53. In the following cases, losses were occasioned to Government by the want of care or reasonable foresight on the part of responsible Government officers:—

(a) In a certain Irrigation district, a contract for fishing rights etc., were given to certain contractors for the year 1916-17 for Rs. 3,250 to be realised in four instalments between the 20th June 1916 and 20th March 1917. The conditions of the contract were not duly enforced. Rs. 812-8-0 only were recovered during 1916-17 and Rs. 1,437-8-0 during 1917-18 by end of September 1917, and a balance of Rs. 1,000 remained outstanding. It was alleged that the Executive Engineer joined the Division after the close of the season and could not enforce the conditions of contract, and that the system of recovering amounts due on contracts for fishing rights, etc., in instalments was defective. The system was abolished, and the Local Government accepted the explanation and sanctioned the remission of the loss of Rs. 1,000. It is not apparent why the previous Executive Engineer could not have enforced the conditions of the contract.

Loss to Government occasioned by want of care on the part of responsible officers.
Bombay.

(b) The Local Government permitted the Police Sub-Divisional officer's *Burma* quarters at a certain station to be occupied by an Inspector of Police rent-free until he was promoted to the rank of Deputy Superintendent of Police or until he was relieved by a Deputy Superintendent or Assistant Superintendent. This condition came to be overlooked, as the occupant continued to be shown in the Divisional rent return as the Headquarters Assistant and not as Deputy Superintendent to which rank he had received promotion. The officer in question pleaded ignorance of the conditions. No copy of the above mentioned sanction was sent to him, nor was his promotion intimated to the Executive Engineer. In the circumstances the arrear rent due from the officer from 6th October 1913 to 31st May 1917 amounting to Rs. 878-5-1 was remitted by the Local Government. They have been asked to intimate such sanctions to all officers concerned in future. The action taken in the Audit Office in this case is being investigated.

(c) Shortages to the value of Rs. 646-6-2 were shown in the stock and tools and plant returns of a sub-division, the amount being written off under the orders of the Local Government. Complete responsibility was not established but the officer who was held responsible for shortages to the extent of Rs. 205-15-0, a temporary upper subordinate with 29 years' service, was censured by the Local Government.

(d) Bricks were collected for a work and paid for in 1911 and 1912. *Bihar and Orissa*. In 1914 a firm was given a contract for their cartage from the brick field to the site of the work. This work of cartage was measured in May 1915. Disputes arose regarding the claims of the contractors, and the Executive Engineer ordered that the bricks be counted in proper stacks after classification. This was not done and the bill was paid. Six months after the Superintending Engineer ordered the contractors to restack the bricks properly at their own

cost. The contractors refused stating that the Sub-Divisional officer lived close to the field in which the bricks were being stacked and inspected the works almost daily, and that the Executive Engineer inspected the stacking on several occasions, and neither officer had then raised any objection. Then the Superintending Engineer reversed his orders and sanctioned an estimate of Rs. 1,683 for restacking the bricks. A year afterwards the Sub-Divisional officer, who was then in charge of the sub-division counted the bricks and reported that there was a shortage of about 16 lakhs of bricks resulting in a loss of Rs. 15,000 approximately. The matter has been reported to the Local Government and their orders are awaited.

**Frauds and
malpractices
committed by
negligence.**

ii.

54. A case of a fraud, involving a large amount, was detected happily in time in the Delhi Province during the year, the fraud being rendered possible by the non-observance of rules on the part of the departmental officers.

A cheque for Rs. 27,200-9-0 in favour of a local firm was sent by a Sub-Divisional officer to the payee by post, in contravention of the rules in paragraph 971, Public Works Department Code. The despatcher of the Sub-Divisional office made over the stamped and sealed cover containing the cheque to a daftri for registration by the post office. The daftri had the cover registered, but afterwards got it back from the post office and had the registration receipt cancelled. The despatcher failed to see and check the registration receipt. The daftri altered the name of the payee, and forged the signature of the Assistant Audit Officer to attest the alteration. The daftri then presented the cheque at the Bank and obtained payment. The following day the Sub-Divisional officer learnt that the cheque had not reached the firm, and on enquiry found that the cheque had been cashed by the daftri. The daftri was arrested and Rs. 27,010 recovered. He was sentenced to 2 years' rigorous imprisonment, 3 months to be in solitary confinement, and to pay a fine of Rs. 500 or in default to undergo 6 months' rigorous imprisonment. The postal officials, who irregularly cancelled the receipt of the registered letter, were severely punished by the postal authorities. The matter was reported to the Local Administration who in the special circumstances of the business conducted by the Sub-Divisional officer considered no punishment against him justifiable. They, however, drew his attention to the necessity for strict conformity with the rules. The despatcher's pay was reduced from Rs. 42 to Rs. 40 with effect from the 1st August 1918 and his annual increments stopped until further orders. Necessary steps were also taken to avoid the recurrence of such frauds.

**Irregularities
connection
with materials-
at-site
accounts.**

iii. Provinces.

55. Several cases were noticed in which the value of materials was charged off to final sub-heads of estimates before they were actually used, instead of to materials-at-site accounts. Cases also came to notice in which the materials-at-site accounts continued to show materials which had already been used up, or in which the accounts did not show all the materials remaining at the site. In the United Provinces materials-at-site accounts were often debited with the cost of articles intended for use on other works. In a few instances in Madras the accounts were not submitted to the Divisional office for months together and the failure to render proper accounts of the transactions at the time they occurred, led to delay in the disposal of surplus materials and loss to Government. In January 1919, the Madras Government issued general instructions as to the upkeep of materials-at-site accounts.

The materials-at-site account of a work, for which a completion report had been submitted, showed a balance of Rs. 460, though there were no materials at site. This was due to the practice in the division to charge off the value of all materials to the final sub-heads of the estimate before they were used, instead of to materials-at-site accounts. The Local Government warned the Sub-Divisional officer concerned, but inflicted no further punishment, as his duty allowance of Rs. 50 a month had already been stopped for six months in connection with the irregularity mentioned in paragraph 41 (e) above.

**Shortages of
stock and of
materials-at-
site.**

56. A few instances came to light of shortages of stock and of materials-at-site, and of omissions to verify them. Two are mentioned below and one in the appendix.

(a) On the occasion of the transfer of charge of a sub-division in June 1917 ^{Punjab.} stock in the charge of the storekeeper was found short. In August 1917 the Superintending Engineer while sanctioning their write-off ordered the recovery of Rs. 711-12-0 from the storekeeper on account of the value of the stores missing, and charged off the balance of Rs. 5,659 to the works concerned. Subsequently other stores to the value of Rs. 8,491-1-2 were found to be missing and the storekeeper was also held responsible for this amount. The relieved Sub-Divisional officer certified in the return for the half-year ended 31st March 1917 that he had counted the stock and initialled every item of the closing balances in token of check. His services having already been dispensed with, the storekeeper was dismissed and the loss due to his fault written off by the Local Government. The Superintending Engineer has also proposed with the approval of the Local Government that a surprise check of certain items of stores should be made by the Executive Engineer.

(b) The balance of 208 $\frac{1}{2}$ barrels of cement valued at Rs. 3,441-11-1 at ^{Baluchistan.} the end of July 1917 in the materials-at-site accounts of a project, was certified as correct by the store munshi in charge. A week afterwards, the Sub-Divisional officer counted the stores and found a shortage of 128 barrels. The munshi was taken into custody and admitted having sold the cement at various times. It transpired that 500 barrels of cement were originally purchased in 1916 and no evidence was found on record that any count of these had ever been made by a member of the Engineer Establishment. The store munshi was sentenced to a year's rigorous imprisonment and to pay a fine of Rs. 1,450-8-0 or in default to undergo a further term of 3 months' rigorous imprisonment. The fine has not so far been recovered. The Local Administration has sanctioned the write-off of the loss. The question of the responsibility of the higher officers does not appear to have been considered by the Local Administration.

57. The tendency on the part of executive officers to spend Government work done money on private works, prior to receipt of the necessary contribution from ^{for local bodies, etc., in anticipation of or in excess of contribution.} the bodies concerned, still continues in some provinces. In Bombay, it is growing less but is not entirely absent, in spite of the repeated orders of the Local Government prohibiting them from doing so. Some of the municipalities in that province have failed to meet their liabilities on prescribed dates.

(a) (i) An expenditure of Rs. 30,604 was incurred during the year on a ^{Madras.} water supply scheme in excess of the contribution—Rs. 26,610 was paid by the Municipal Council in March 1918 and the balance was paid in August 1918.

(ii) A sum of Rs. 47,831 was spent in excess of contribution during the year 1917-18 on a water supply scheme. The amount has not yet been recovered from the Municipal Council concerned.

(b) An expenditure of Rs. 3,129 was incurred during 1916-17 on extra ^{Bombay.} work done on the building of a school prior to the receipt of the contribution. The Local Government accorded sanction to the payment and to the amount being debited to 'Miscellaneous Advances' pending recovery from the school authorities, and drew the attention of the Executive Engineer to his disregard of rules. Subsequently the Local Government permitted the recovery of the amount due from the school in five annual instalments commencing from the year 1918-19.

(c) The amount due from a municipality for work done during 1913-14, in connection with a water supply scheme, was Rs. 66,898. Out of this amount, Rs. 50,000 were adjusted from a loan sanctioned by the Local Government in February 1916, and certain erroneous debits were adjusted in the supplementary accounts for March 1916. A further grant-in-aid of Rs. 7,111 for the work was sanctioned by the Government in July 1917, and a balance of Rs. 3,555 is still to be recovered from the municipality. The Local Government have not yet issued final orders as to how the recovery is to be effected.

58. Several cases of delays in assessment of rents for residential buildings came to notice resulting in loss to Government. In Burma, the loss was ^{Delay in assessment of rents for residential buildings.} occasioned by delay in the submission of completion reports on works in connection with such buildings.

(a) (i) In one case, rent was not assessed until January 1918, for the portion of a Magistrate's Court which had been occupied as a private residence by the Magistrate since September 1913. The reason given by the Executive Engineer for the non-assessment of rent for four years was that the Sub-Divisional Officer did not include in the monthly list of buildings under occupation the quarters in question. The omission was due to the fact that certain additions and alterations proposed in December 1913 to make the portion of the court suitable for residential purposes were not sanctioned, and it was thought that the building was not suitable for occupation without the proposed additions. The building was not originally intended as a residence. Arrears of rent from 19th September 1913 to 25th July 1917 for varying periods due from four officers amounted to Rs. 796-2-11. The amounts due have since been recovered. The irregularity was brought to the notice of Government. The Superintending Engineer has warned the Executive Engineer against the repetition of an irregularity of this kind in future.

(ii) In another case, the rent statement of an Executive Engineer's bungalow sanctioned in February 1908, provided for the deduction of a portion of the capital cost as a part of the building was used for office purposes even though a separate office had been constructed for the Executive Engineer in 1903-04. Consequent on the introduction of the note under Rule I (f), Public Works Code I, paragraph 919, under Standing Order No. 245, dated 2nd May 1911, this deduction was not permissible as separate office accommodation had previously been provided for the Executive Engineer, and the rent of the bungalow had to be revised. The omission was brought to the notice of Government in March 1917, when the question of revision of rent came up for consideration in connection with certain additions and alterations to the building. The rent of the bungalow has been revised and steps have been taken to recover the arrears of rent due from 29th September 1916 (i.e., 6 months prior to the date of challenge by the Audit Office). The Local Government propose to obtain the sanction of the Government of India to the remission of the rent due prior to this period, *vis.*, from 2nd May 1911 (the date of issue of the Standing Order to the Code rule) to 28th September 1916 (six months prior to challenge by Audit).

(b) (i) The expenditure as per supplementary accounts for March 1916 on the reclamation of the compound of an officer's quarters amounted to Rs. 8,527, the work being shown in the monthly accounts submitted to the Audit Office as 'in progress.' As, however, no further expenditure on the work was incurred, an enquiry was made by the Audit Office from the Executive Engineer concerned in September 1916, and it appeared in October 1916 that the work had been completed in March 1916 and that the completion report was to be submitted. The completion report was received in October 1916, but no revised rent assessment statement was submitted by the Executive Engineer till July 1917, and it was accordingly only on the 9th August 1917 that the officer occupying the quarters was assessed to the extent of Rs. 370-8-0 as arrears from 1st April 1916. That officer, however, protested, and a sum of Rs. 234 was written off by the Local Government in the Public Works Department, this sum representing increased rent from 1st April 1916 to the date 6 months previous to 9th August 1917 when he was informed of the increase in rent. At the instance of the Audit Office, the Local Government issued instructions for the prompt submission of completion reports and revised rent assessment statements in future, and at the same time special orders were issued by the Audit Office to ensure that rent assessment statements were called for promptly in future.

(ii) An expenditure of Rs. 3,870-10-2 was incurred to end of March 1914 (when the work was completed) on installation of electric lights and fans in the quarters of a General Officer Commanding against which the Executive Engineer recovered rent at Rs. 26 per mensem on a provisional rent statement. The completion report for the work was received in the Audit Office from the Executive Engineer in August 1914, but no rent assessment

statement was submitted by him, nor was it called for by the Audit Office till September 1918. When the statement was prepared by the Executive Engineer, it had to be revised twice, and the correct rate of rent was assessed and recovered only with effect from the 1st September 1917. The arrears from the 1st March 1914 to the 31st August 1917, amounting to Rs. 181-10-9, were written off by the Local Government. The building was vacant for a portion of this period.

As the loss in these two cases was due to the delay in the preparation of the revised rent assessment statement, which was not submitted till long after the completion of the work, the responsibility of the Executive Engineer seems to need further consideration.

The responsibility of the Audit Office for the failure to call for revised rent assessments in the above two cases is under consideration.

59. An Executive Engineer had sugarcane and *jowar* cultivated in the compound of a Divisional office, and did not even pay the value of the water used to irrigate the crops. This, however, was subsequently recovered. The Superintending Engineer ordered that in future the growth of fodder crops in the office compound for the benefit of the Executive Engineer must be stopped. The Local Government has directed that the cultivation of Public Works Department lands with crops for the personal use of an officer will not be allowed. The improper charges in this case have been recovered.

60. In the course of the local inspection of the Civil Works accounts of a Deputy Commissioner, it was noticed that a carpenter who held a pensionable Government post of Rs. 80 under the Education Department as Instructor of the local Technical School was paid Rs. 10 per mensem, as a carpenter on the work establishment of the Deputy Commissioner by charge to 'Annual Repairs to Roads and Inspection Bungalows.' The arrangement by which the carpenter received this allowance from the Public Works Department appeared to have been in existence for some years. The only work done by the man for the Public Works Department was occasionally to cut panes of glass. The allowance has been discontinued.

61. An Executive Engineer took nearly six months to submit to the Superintending Engineer with his comments the inspection report on the accounts of a District Engineer's office. The Superintending Engineer remarked that the delay reflected great discredit on the District Engineer and his head clerk, who should be warned. The Local Government ordered a further investigation by the Executive Engineer, and added that it was doubtful whether a warning or entry in a report was a sufficient punishment.

A similar delay in the disposal of a previous report of the same office was noticed in paragraph 49 (d) of Comptroller-General's Audit and Appropriation Report for 1915-16.

62. Owing to a defective system, in the office of the Executive Engineer, of watching recoveries (and remissions as allowed by the Deputy Commissioner against assessments made by the Executive Engineer) a sum of Rs. 11,445, relating to the years 1914 to 1917, was found to be outstanding in the books of the Executive Engineer. A system has now been devised which will probably obviate such delays in recovery in future. The Deputy Commissioner reports that out of the total outstanding, Rs. 4,490 has been recovered, Rs. 6,835 has been remitted and Rs. 120 is still outstanding.

62-A. Some other instances of financial irregularities are mentioned in the appendix.

Posts and Telegraphs.

63. The following statement shows the gross amount of objections raised in the Posts and Telegraphs Department during the year under review, the net amount of objections representing infringements of financial rules, the amount of expenditure.

of expenditure audited, and the percentage which the net objections bear to the total expenditure :—

	Rs.
1. Total amount placed under objection	1,02,29
2. <i>Deduct</i> —Amount relating to Debt heads including suspense	59,76
3. Amount placed under objection for want of detailed contingent bills	14,18
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	73,96
4. Net expenditure placed under objection which represents deviation from rules	28,85
5. Total expenditure debited to service heads audited during the year	4,92,95
Percentage of Objections* (item 4) to Expenditure (item 5)	5.75

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The corresponding percentage for the preceding year was 2.64. The large increase as compared with the preceding year was due mainly to (a) the increase in the amount under objection on account of expenditure in excess of sanctioned estimates mainly attributable to the increased cost of stores and enhanced rates of labour which was not anticipated at the time of framing the original estimates, (b) change of rate of conversion of British postal orders from September 1917, (c) late receipt of Treasury and Treasury Suspense accounts of two Post Offices on account of which 16,44 was placed under objection out of which 13,58 has been adjusted up to August 1918, and (d) an item of 1,43 relating to a payee's receipt which has since been adjusted.

Analysis of Outstanding Objections.

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64. The following statement shows the balances of objections raised up to the 31st March 1918, but remaining unadjusted on the 31st July 1918, in the Post Office and Indian Telegraph Traffic and Indo-European Telegraph Departments.

	Items awaiting clearance.		Service payments for recovery.	Total.	Total on 31st July 1917.	Increase+Decrease—
	For want of detailed counter-signed bills.	For other reasons.				
Post Office and Indian Telegraph Traffic	49	2,59	11	4,19	1,93	+2.87
Indo-European Telegraph	20	7	27	25	+2
Total*	49	2,79	18	4,66	2,07	+2.99

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The increase of 2.87 in the Post Office and Indian Telegraph Traffic Department, as compared with the similar figure for the preceding year, was mainly due to a sum of 1,43 placed under objection in respect of a payee's receipt referred to in the previous paragraph and to an expenditure of 17 on establishment and travelling allowance charges of a Base office for June to September 1917 which awaits sanction of the Director-General.

65. The following statement shows the outstandings according to the years to which they relate:—

	Relating to 1914-15, and previous years.		Relating to 1915-16.		Relating to 1916-17.		Classification of outstandings according to years.		Total.
	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.	
Post Office and Indian Telegraph Traffic. { 31st July 1917 31st July 1918	187	29	1,160	1,53	...	...	1,317	1,82	
Indo-European Telegraph. { 31st July 1917 31st July 1918	30	3	128	10	2,374	4,06	2,532	4,19	
Total. { 31st July 1917 31st July 1918	187	29	1,169	1,73	...	...	1,726	2,07	
	30	3	201	16	2,753	4,27	2,984	4,46	

The one item outstanding for 1914-15 represents an advance for the purchase of a horse granted to an official on field service who was made a prisoner by the Turks. The outstandings for 1915-16 represent mainly amounts drawn without requisite sanction of which the greater part has since been adjusted.

The outstandings relating to 1916-17 in the Post Office and Indian Telegraph Department represent chiefly amounts held under objection for want of detailed countersigned bills and other reasons of which 7 have since been adjusted. In the Indo-European Telegraph Department they represent chiefly establishment charges drawn in the field without the requisite sanction. Nearly the whole of these has since been adjusted.

The objections for 1917-18, outstanding on the 31st July 1918, are classified as follows:—

Want of sanction	:	:	:	:	:	3,08
Want of detailed countersigned bills	:	:	:	:	:	45
Want of vouchers and documents	:	:	:	:	:	44
Service payments for recovery	:	:	:	:	:	15
Other objections	:	:	:	:	:	15
					Total	4,27

The high figures under 'Want of Sanction' were due mainly to the delay in sanctioning a large number of establishment charges drawn in the field without the previous sanction of the Director-General, Posts and Telegraphs. In the case of Base Post Offices working under war conditions, it is not possible to defer entertainment of men till the sanction of the Director-General has been received.

66. The following statement shows the balances of objections outstanding on the 31st July 1918 in the Indian Telegraph Engineering Department. The figures of the preceding year are also given for the purpose of comparison:—

Heads of objection.	Relating to 1916-17, and previous years.		Relating to 1917-18.		Total.	
	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.
Excess over estimate (covered by Administrative sanction).	...	..	17	51	17	51
Want of Estimate	...	..	1	2	1	2
Excess over appropriation	...	..	5	7	5	7
Miscellaneous irregularities	3	(a)	330	36	333	36
Total. { 1917-18	3	(a)	348	98	346	98
1916-17	159	48	259	48

(a) Amount less than one thousand.

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1916-17.

The increase of 53 in the balance outstanding on the 31st July 1918, as compared with the similar figure of the preceding year, was partly due to the North-Western Railway having charged freight for the carriage of telegraph stores required for the construction of Nushki-Dalbandin line at Tariff rates instead of at the engineering rates and partly to the heavy expenditure incurred, particularly in the Southern Engineering Circle, in excess of the sanctioned estimates, apparently on account of the increase in cost of materials and rates of labour, over those anticipated at the time of preparation of the original estimates.

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67. Out of three items for 1916-17, one is on account of want of detailed information in a travelling allowance bill and the other two represent excess charged on Railway credit notes.

Of the total outstandings for 1917-18, 45 under 'Excess over Estimates' and 7 under 'Excess over Appropriation' have since been adjusted. The bulk of the outstandings under 'Miscellaneous Irregularities' represent over-charges on Railway freight bills.

Financial Irregularities.

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68. (a) A bogus money order for Rs. 175, was paid by a post office. The fraud came to light when the audit office found no credit for the amount in the accounts of the ostensible office of issue. The bogus money order bore all the necessary stamps, but the initials of the money order clerk and the signature of the Sub-Postmaster appeared to have been forged. The police arrested two culprits who were tried in the court and discharged. The question of recovering the amount from the officials whose negligence facilitated the fraud is under consideration.

(b) Two bogus money orders for Rs. 350 and Rs. 495, were received at a post office. The first was paid on the date of its receipt. But before the second one was paid, the money order clerk happened to notice a discrepancy in its serial number, which aroused suspicion. An enquiry showed that the money order was bogus and that the payee was a former Head Postman of the ostensible office of issue, who had been convicted and dismissed. The culprit was arrested and subsequent enquiries showed that the first money order for Rs. 350 paid to the accused was also bogus. The court ordered the recovery of this amount from the accused's property. The Postmaster General ordered that the amount should be recovered from the two officials in the Post Office of issue, who contributed a good deal to the perpetration of the frauds by their carelessness.

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69. A money order dated 11th February 1916 for Rs. 20 was paid twice owing to two advices for the same having been issued. The second payment was ordered by the Postmaster General to be recovered from the official at fault in four instalments.

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70. Several cases of double claims preferred and paid came to light during the year under review. These included double payments of salary and travelling allowance.

(a) The travelling allowance bill of an Inspector of Field Post Office for December 1916 amounting to Rs. 62, was paid for the second time on the 2nd July 1917 although it had already been paid on the 17th April 1917. The amount overpaid was disallowed in audit and recovered in November 1917. The Director, Postal Services, severely warned the Inspector.

(b) A bill from a firm for Rs. 160 was received by the Superintendent of Telegraph Stores and returned for correction. The firm, however, submitted a new bill for the same amount without quoting any previous reference. This second bill was paid as a new bill. Subsequently, in reply to an erroneous reminder issued by the Superintendent, the firm resubmitted the first bill without any remark that payment for the same had already been received. This bill was also paid. The entry of the bill already paid in the purchase diary was scored out by the bill clerk as erroneous without reference to the

cash book. The excess payment of Rs. 180 was recovered on the 14th January 1918. The bill clerk, through whose mistake the double payment occurred, was severely warned, and steps were taken to avoid recurrence of such mistakes.

71. An officer in Mesopotamia took an advance of Rs. 450 from the Military Treasure Chest but made no deduction from his subsequent salary bills. Information of this advance was received in the audit office seventeen months after, on receipt of the demand statement from the Military Department. The officer was then on leave in England, and the India Office was, therefore, asked to effect the necessary recovery from the officer's leave allowance.

The same officer took another advance of Rs. 300 from the Military Disbursing Officer, Bombay, of which the Audit Office was not aware for over a year when intimation of the same was received from the Military Accounts Office at Poona. The Director General has been asked to fix the rate at which the amount is to be recovered. On receipt of the information the India Office will be asked to recover the amount. The question of the officer's compulsory retirement is under the consideration of the Government of India.

72. Several officers of the Postal and Telegraph Department in Mesopotamia halted for long periods away from headquarters and billed for daily allowance for the entire period. One officer billed for a halt of ten consecutive months and was paid a total sum of Rs. 1,216. Another officer halted for 13 consecutive months and then for fifty days in the two following months and was paid Rs. 1,776. The allowances were admitted in audit under the sanction of the Director General, Posts and Telegraphs, accorded with retrospective effect in November 1917 under article 1056, Civil Service Regulations. No deduction was made under the last paragraph of this article. As the staff concerned were in receipt of Field Service allowance, rations, and camp equipage in addition to their pay, the passing of daily allowance for extensive halts appears to show undue liberality.

Headquarters have since been fixed at several centres and a repetition of such excessive claims is improbable.

73. Detention allowance amounting to Rs. 5,637-4-0 was wrongly authorised and paid to postal officials for the periods they were detained at Bombay en route for field service to Mesopotamia, and was charged in contingent bills of a Base Post Office, from November 1915 to March 1917, without any particulars as regards periods and rates. The Director General has ordered the recovery of the amount. A sum of Rs. 4,383-1-6 has since been adjusted, and steps have been or are being taken for the recovery of the balance outstanding as information has been or is being received as to the whereabouts of the men concerned.

74. In a number of cases payments were made in India on account of family allotments made by the men on field service, but no recoveries were effected by the Field Disbursing officers in respect of these payments. The total amount outstanding at the end of March 1918 was approximately Rs. 19,000 of which about Rs. 7,000 were on account of payments made to the families of prisoners of war on the authority of the Director General. The amount has since been adjusted by recovery from the bills of the prisoners on their return to India. Of the balance about Rs. 7,000 has since been adjusted, so that the amount still outstanding is approximately Rs. 5,000. The non-recoveries were due to necessary intimation for recovery not having been sent to Field officers by the officers in India, and in some cases to oversight on the part of the Field officers. Necessary instructions were issued to avoid such omissions, and the overpayments are in the course of recovery by the 'Clearing House.'

Railways.

75. Of the total expenditure of the year, which amounted to 36,87,02, the amount placed under objection was 3,54,88 or 9.63 per cent. The corresponding percentage in 1916-17 was 5.77. The increase in the percentage was due mainly to the causes mentioned in the following paragraph.

Percentage of objections to total expenditure : Comparison with 1916-17.

Outstanding
Balance on
31st July
1918: Com-
parison with
1917.

Analysis of Outstanding Objections.

76. The following statement shows the balances of the several classes of objections, raised up to the 31st March 1918, and remaining unadjusted on the 31st July 1918. The corresponding figures of the preceding year are also given for the purpose of comparison:—

Heads of objection.	Balance on 31st July 1918.		Balance on 31st July 1917.		Increase + Decrease -.		
	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	
Want of Estimate . . .	123	2,62,41	157	1,87,16	-34	+1,35,25	
Excess over Estimate	Covered by ad- ministrative sanction	910	14,71	215	17,84	-5	-2,53
	Not covered by adminis- trative sanction	45	24,15	78	23,84	-28	-1,19
Want of Appropriation . . .	11	35	18	26	-2	+9	
Excess over Appropriation . . .	77	19,00	49	5,23	+28	+13,68	
Miscellaneous Irregularities . . .	31	2,74	32	1,90	-1	+84	
Total	407	3,33,36	589	1,87,23	-42	+1,36,14	

The balance of expenditure under objection outstanding on the 31st July 1918 shows a large increase of 1,36,14 as compared with the corresponding figure on the same date in the preceding year. The increase occurred principally under the head 'Want of Estimate' and is due to a large outlay incurred during 1917-18 without detailed estimates on the Nushki Dalbandin (22,01) and on the Dalbandin Mirjawa Section (1,13,53) of the Nushki Extension Railway, and on certain works on the North Western Railway urgently demanded by the Army Department in connection with the operations on the Frontier and the measures necessary for mobilising India's resources for war purposes and on works required to maintain or enhance the capacity of the railway for dealing with heavy traffic.

Classification according to years.

77. In the following statement the outstandings are classified according to the years to which they relate:—

Heads of objection.	Relating to 1915-16 and pre- vious years.		Relating to 1916-17.		Relating to 1917-18.		Total.		Increase + Decrease -.		
	No. of items	Amount.	No. of items	Amount.	No. of items	Amount.	No. of items	Amount.	No. of items	Amount.	
Want of Esti- mate.	31st July '17	42	16,82	115	1,18,84	...	...	157	1,87,16	-34	+1,35,25
	31st July '18	9	5,51	24	73,70	90	1,83,90	123	2,62,41		
Excess over Estimate.	31st July '17	85	24,02	208	18,56	...	...	298	42,58	-33	-8,73
	31st July '18	16	12,07	59	8,48	180	18,33	255	38,86		
Want of Ap- propriation.	31st July '17	...	...	18	26	...	...	18	26	-2	+9
	31st July '18	...	...	...	...	11	35	11	35		
Excess over Appropriation.	31st July '17	5	66	44	4,66	...	...	40	5,23	+25	+13,68
	31st July '18	...	...	...	...	77	18,00	77	18,00		
Miscellaneous.	31st July '17	10	99	23	91	...	...	23	1,90	-1	+84
	31st July '18	5	89	2	2	24	1,83	31	2,74		
TOTAL	31st July '17	142	44,49	297	1,43,73	...	...	689	1,87,23	-42	+1,36,14
	31st July '18	20	18,47	85	82,18	382	2,22,71	487	3,33,36		

Classification
of outstanding
objections by
railway lines
and according
to years.

78. The statement below shows the distribution of the outstanding objections according to the railway lines and to the years to which they relate:—

Railways.	RELATING TO 1915-16 AND PREVIOUS YEARS.		RELATING TO 1916-17.		RELATING TO 1917-18.		TOTAL.	
	No. of items	Amount.	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.
Assam-Bengal . . { 8ist July 1917 . .	80	10,96	40	19,65	...	...	70	30,64
" 1918 . .	2	3	3	20	32	6,77	37	7,02
Bengal Nagpur . . { " 1917 . .	...	...	18	64	...	...	18	64
" 1918 . .	...	...	1	1	9	6,33	10	6,34
Bombay, Baroda and Central India. { " 1917 . .	18	1,97	87	94	...	...	55	2,31
" 1918 . .	10	42	8	12	38	3,48	56	4,02
Burma . . { " 1917 . .	5	4,99	12	68	...	...	17	5,67
" 1918 . .	3	4,89	3	22	10	3,61	16	8,72
Eastern Bengal . . { " 1917 . .	7	29	42	3,81	...	...	49	3,90
" 1918 . .	...	...	1	1	71	6,49	72	6,50
East Indian . . { " 1917 . .	18	1,80	58	5,44	...	...	71	7,04
" 1918 . .	3	31	3	29	56	10,11	62	10,71
Great Indian Peninsula. { " 1917 . .	11	16,25	45	19,02	...	...	16	35,27
" 1918 . .	4	11,68	6	5,08	35	9,88	45	26,64
Lucknow-Barailly . . { " 1917 . .	2	4	6	38	...	...	8	39
" 1918 . .	..	...	...	...	8	1,96	8	1,96
Madras and Southern Mahratta. { " 1917 . .	2	58	14	2,50	...	...	16	3,03
" 1918 . .	1	31	3	16	23	2,60	27	3,07
North Western . . { " 1917 . .	28	2,65	(a)71 (a)0,41	...	...	...	(a)82 (a)12,96	
" 1918 . .	5	24	53	6,43	49	31,14	107	37,81
Nashki Extension . . { " 1917 . .	...	...	1	68,81	...	...	1	68,81
" 1918 . .	...	...	1	68,81	1	1,35,54	2	2,04,35
Oadh and Ichalkhand . . { " 1917 . .	1	54	8	1,38	...	...	9	1,92
" 1918 . .	1	54	...	...	7	20	8	74
South India . . { " 1917 . .	3	86	12	8,94	...	...	14	4,80
" 1918 . .	...	...	1	13	14	1,14	15	1,37
Tirhoot . . { " 1917 . .	17	1,80	33	2,02	60	3,62
" 1918 . .	1	3	2	72	26	2,61	29	3,36
Other Railways . . { " 1917 . .	1	3,88	5	8,84	6	6,22
" 1918	3	85	3	85
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TOTAL . . { " 1917 . .	162	44,49	397	1,42,73	539	1,87,22
" 1918 . .	30	18,47	85	82,18	382	2,22,71	497	3,23,36

(a) Excludes the balances relating to the Nashki Extension Railway which are shown separately.

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79. Out of the 142 items relating to 1915-16 and previous years which remained unadjusted on the 31st July 1917, 112 were regularised during the period under review. The following statement shows the details of the outstandings remaining unrevised and the railways to which they relate :—

Railways	WANT OF ESTIMATE.		EXCESS OVER ESTIMATE.		WANT OF APPROPRIATION.		EXCESS OVER APPROPRIATION.		MISCELLANEOUS.		TOTAL.	
	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
Assam-Bengal . . .	..	..	2	5	..	..	..	..	..	..	2	5
Bombay, Baroda and Central India. . .	..	..	7	12	..	..	..	..	8	80	10	43
Burma . . .	3	4,89	..	..	..	..	..	..	..	..	3	4,89
East Indian . . .	2	(a) 27	1	4	..	..	..	..	..	..	3	31
Great Indian Peninsula . . .	1	23	2	11,40	..	..	..	..	1	5	4	11,68
Madras and Southern Mahratta. . .	..	..	1	31	..	..	..	..	..	..	1	31
North-Western . . .	3	12	2	12	..	..	..	..	..	..	5	24
Oudh and Rohilkhand . . .	..	..	..	..	..	..	..	..	1	54	1	54
Tirhoot . . .	..	..	1	8	..	..	..	..	..	..	1	8
TOTAL	9	5,51	16	12,07	..	..	..	..	5	89	30	16,47

(a) Differs from the amount shown in the last Report owing to the subsequent receipt of a revised statement of expenditure on a work which was done by the Bengal Nagpur Railway for the East Indian Railway in 1915-16 and previous years.

Burma.—The objections relate to the Aungban-Heho Section of the Southern Shan States Railway, and will be removed when the estimate for the project is sanctioned. The Secretary of State has approved of expenditure being incurred on this extension.

Great Indian Peninsula.—The principal item is

Relying 128 miles of 82 lbs. track between Igatpuri and Duskheda (11,38). The excess will be regularised when the completion report, which is being revised in accordance with Railway Board's instructions, is sanctioned.

80. Out of the 897 items relating to 1916-17 outstanding on the 31st July Analysis of outstanding relating to 1916-17.
1917, 312 were adjusted by the 31st July 1918. Particulars of the balance are given in the following statement :—

Railways.	WANT OF ESTIMATE.		EXCESS OVER ESTIMATE.		WANT OF APPROPRIATION.		EXCESS OVER APPROPRIATION.		MISCELLANEOUS.		TOTAL.	
	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
Assam-Bengal . . .	..	..	3	20	..	..	..	..	..	..	3	20
Bengal Nagpur . . .	..	..	1	1	..	..	..	..	..	..	1	1
Bombay, Baroda and Central India.	1	4	5	6	..	..	..	..	2	2	8	12
Burma . . .	..	..	3	23	..	..	..	..	..	..	3	22
Eastern Bengal . . .	..	..	1	1	..	..	..	..	..	..	1	1
East Indian . . .	1	2	3	27	..	..	..	..	..	..	3	29
Great Indian Peninsula . . .	2	58	4	4,50	..	..	..	..	..	..	6	5,08
Madras and Southern Mahratta.	..	..	3	16	..	..	..	..	..	..	3	16
North-Western . . .	18	3,57	36	2,85	..	..	..	..	..	..	53	6,43
Nushki Extension . . .	1	68,81	..	..	..	..	..	..	..	..	1	68,81
South Indian . . .	..	..	1	13	..	..	..	..	..	..	1	13
Tirhoot . . .	1	68	1	4	..	..	..	..	..	..	2	72
TOTAL	24	73,70	69	8,46	..	..	..	..	2	2	85	82,18

Great Indian Peninsula.—The principal item is :—

New carriage and wagon shops at Matunga (3,96). A revised estimate for the work has been submitted to the Secretary of State for sanction.

North Western.—The principal items are :—

- (i) Khanai-Hindubagh Railway (3,25).—An estimate for the work is under submission to the Secretary of State for sanction.
- (ii) Laki-Pezu-Tank Railway (2,81).—The excess will be regularized partly through the revised construction estimate which has been submitted to the Secretary of State for sanction, and partly through the completion reports which are awaited.

Nushki Dalbandin Extension (68,81).—See remarks regarding this line under 1917-18.

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81. The outstandings relating to 1917-18 are analysed in the following statement :—

Railways.	WANT OF ESTIMATE.		EXCESS OVER ESTIMATE.		WANT OF APPROPRIATION.		EXCESS OVER APPROPRIATION.		MISCELLANEOUS.		TOTAL.		
	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.	
Assam-Bengal . . .	7	1,17	8	5,08	4	14	18	48	...	...	82	6,77
Bengal Nagpur . . .	2	8	6	79	...	...	1	5,46	...	...	0	6,83
Bombay, Baroda and Central India.	3	2	28	79	...	...	1	1,50	11	1,17	38	3,48
Burma . . .	7	3,97	1	12	...	...	2	53	...	...	10	3,61
Eastern Bengal . . .	10	1,52	48	4,38	6	16	13	53	...	...	71	6,49
East Indian . . .	4	8,68	16	48	1	5	32	78	8	17	56	10,11	
Great Indian Peninsula	12	3,51	18	2,48	..	..	4	3,87	1	2	36	9,88
Lucknow-Bareilly . . .	8	1,60	...	...	..	..	1	6	4	30	8	1,96
Madras and Southern Mahratta.	1	10	17	86	..	..	1	2,01	4	13	23	2,60
North-Western . . .	23	25,79	29	2,58	..	..	6	2,79	...	...	49	31,14
Nashki Extension . . .	1	1,85,54	...	...	..	..	..	...	...	...	1	1,85,54
Oudh and Rohilkhand	7	16	(3)4	7	20
South Indian . . .	...	...	11	94	..	..	2	20	(e)1	...	14	1,14
Tirhoot . . .	17	2,32	9	89	..	..	..	..	...	...	26	2,61
Other Railways . . .	...	...	...	...	..	..	3	86	...	...	8	86
TOTAL	90	1,83,20	180	16,23	11	85	77	19,00	24	1,83	382	2,22,71	

(a) This represents an item placed under objection owing to delay in the submission of completion report.

(b) This amount represents further expenditure incurred during 1917-18 on a work placed under objection and shown as outstanding in '1916-18 and previous years'.

The excesses over appropriation were in nearly all cases due to expenditure in excess of the grant for working expenses.

In the case of the Madras and Southern Mahratta Railway the excess was over the grant for surplus profits. These excesses were not foreseen in time to admit of an additional grant being obtained.

The other important outstandings are detailed below :—

Assam-Bengal.—The principal item is :—

Restoration of Hill Section (4,85). Necessary provision has been made in the estimate which is under revision.

Burma Railways.—The principal item is :—

Constructing a loop line from Togyaunggalo station to the Dawbong lift bridge (2,08). An estimate for the work has since been sanctioned by the Railway Board.

Eastern Bengal.—The principal items are :—

(i) Extension of Locomotive Shops at Kanchrapara (64). Commencement of work has been approved by the Secretary of State. An estimate for the work is under preparation.

(ii) Santabar-Parbatipur Broad Gauge Construction (71). This will be regularized when the revised construction estimate is sanctioned.

(iii) Construction of 39 broad gauge oil tank wagons (1,94). An estimate for the work has since been sanctioned by the Railway Board.

East Indian.—The principal items are :—

- (i) Grand Chord Line—Doubling (1,85). Commencement of the work has been authorised by the Secretary of State.
- (ii) 111 tank wagons for the carriage of kerosine oil (6,61). The objection has since been removed by the sanction of the Railway Board to the estimate for the work.

Great Indian Peninsula.—The principal items are :—

- (i) Lengthening up and down receiving lines at Harda (54). An estimate for the work has since been sanctioned.
- (ii) Semi-permanent quarters for Locomotive Department at Nandgaon (77). This will be regularized on receipt of Home Board's sanction to the estimate.
- (iii) Acquisition of land for staff quarters at Sholapur (1,50). An estimate for the work has since been sanctioned.
- (iv) New carriage and wagon shops at Matunga (1,34). A revised estimate for the work has been submitted to the Secretary of State for sanction.

North Western.—The principal items are :—

- (i) Tank Murtaza Railway (4,54). Detailed estimate for the work has been called for.
- (ii) Kbanai Hindubagh Railway (14,61). This will be regularized by the sanction to the estimate which is under submission to the Secretary of State.
- (iii) Dismantling the Sutlej Valley Railway (2,37). An estimate for the work is under the consideration of the Railway Board.

Nushki Extension.—The expenditure under objection is made up of :—

Nushki-Dalbandin	:	:	:	:	:	:	22,01
Dalbandin-Mirjawa	:	:	:	:	:	:	1,18,58

The construction of these lines has been approved by the Secretary of State. The circumstances under which the construction was undertaken did not permit of the previous preparation of detailed estimates for the projects. On receipt of regular estimates from the Engineer-in-Chief, the sanction of the competent authority will be obtained.

Thus over 60 per cent. of the outstandings represents expenditure the incurring of which in anticipation of the preparation of detailed estimates has been sanctioned by the Secretary of State. The result is satisfactory.

Financial Irregularities.

82. A case of a double claim for a retiring gratuity brought to light a serious defect of system in the record of gratuities paid. As there is no time-limit for the submission of such claims to Audit, the system in force provided no adequate safeguard against double claims. A circular was accordingly issued, enjoining a note to be made in the service sheets from which the gratuity applications are prepared at the time they are drawn up. Measures have also been taken in the Audit Office to record in the Provident Fund Ledger, the fact of a gratuity application having been received and verified.

83. Considerable laxity was found to prevail in connection with agreements with contractors for execution of works. There were several instances in which agreements originally accepted by Executive Engineers had subsequently, owing to their powers having been exceeded, to be submitted for ratification by the Chief Engineer and were so ratified long after the dates fixed in the agreements for completion of the works. In other cases work was started before the agreement had been signed and the agreement was executed during the progress of the work or when it was nearing completion. These irregularities and their possible prejudicial effect on Government interests were represented to the Chief Engineer who has issued orders that no work

should in future be commenced by contractors till proper agreements have been executed and accepted by competent authority. This procedure, the Chief Engineer adds, 'will be strictly followed in future'.

**Irregularities
in connection
with the up-
keep of
Measurement
Books.
Oudh and Rohil-
khand Railway.**

84. During an inspection of an Executive Engineer's office it was found that certain measurements in a measurement book were shown as having been entered on a date on which they could not possibly have been made if the facts recorded in the measuring officer's travelling allowance journal were correct. There were other indications also that these and other measurements had been transcribed from notes. The Chief Engineer has issued the following circular to all Executive Engineers on the railway:—

"On an inspection of the office of an Executive Engineer, 'the Chief Auditor took exception to a case in which there were discrepancies between the dates of measurement as recorded in measurement book and as given in the travelling allowance journal of the subordinate concerned. I would, therefore, request that you will kindly impress on all concerned the necessity for the strict observance of the rules for the upkeep of the measurement book, so that its value as the original and initial record of all measurements may not be called in question in the event of its having to be used as evidence in a court of law. If accompanied by adequate disciplinary action in cases where this warning is found to have been disregarded, there should soon be a cessation of the irregularities now so commonly found in measurement books in the course of audit inspections. Further, I would invite attention to paragraphs 63—66 of the State Railway Construction Code in this connection and would state that measurement books being initial records, the measurements should be recorded in the measurement books themselves in the first instance as they are taken, and not transcribed later from notes of measurements made on previous dates which is very highly irregular and should be discontinued at once."

I quote this circular in full as it explains clearly the principles underlying the rules and the measures which should be taken to enforce the rules.

**In sufficient
attention to
government
interests.
North Western
Railway.**

85. An Executive Engineer ordered a supply of bridge timber from a contractor. The contractor in compliance with the order collected 1,111 c. ft. and asked for payment. The Executive Engineer, without satisfying himself as to the quality of the timber and whether it was in accordance with the specification or not, paid the contractor in full on a running bill. Subsequently, when the timber was inspected, only 405·55 c. ft. of it was passed and the rest rejected. The contractor was then asked to replace the quantity rejected or make good the excess payment. The amount involved was Rs. 1,764 and has been recovered from the contractor. The matter has been brought to the notice of the Agent and of the Railway Board.

**Insatisfactory
condition of
the accounts in
District offices.
North Western
Railway.**

86. The accounts of tools and plant, clothing and petty stores were not always correctly maintained in District offices. In the case of one District Traffic office inspected and verified during the year, they were particularly bad. Accounts books of consumable stores relating to periods prior to July 1917 were not forthcoming; registers pertaining to clothing were said to have been lost; and such records as were available were unreliable. Advice notes purporting to return unserviceable articles to the Stores Department had been prepared and signed and posted, but the articles continued to lie in the godown for months afterwards. The condition of things was so unsatisfactory that a special report was made to the Traffic Manager who was asked to investigate and report. The matter still remains under enquiry and has been brought to the notice of the Railway Board.

**Regular
adjustment
with a view to
reducing
expenditure.
Oudh and Rohil-
khand Railway.**

87. During the course of verification of stores at a depot in November 1917, a Stock Verifier noticed that an adjustment had been made in the accounts for 1916-17 on account of stores which were shown as having been received in the depot as far back as March 1917, but which did not in fact completely arrive till the end of May 1917. Even then certain articles required sorting and fitting together, and this work was not finally completed till Novem-

ber 1917. The adjustment was made with a view to reduce the expenditure during 1916-17. The irregularity was reported to the Agent who brought it to the notice of the Railway Board. The Railway Board have held the officers concerned in the case to blame and have ordered that the rules which require that credit should not be afforded for materials until they are actually taken over by the Stores Department should be strictly observed.

88. An inspection made during the year of a Construction Division office disclosed that for a long time previously the initial recording of facts on which payments were based, that is, the writing up of measurements, the posting of muster rolls, issue-notes of stores and tools and the accounting of materials used on works, had been so defective and inefficient that it was impossible to be confident that the State had received value for the payments made. The measurements and accounts in connection with pitching stone, on which heavy expenditure had been incurred, were especially unsatisfactory. The case was specially reported to the Chief Engineer and to the Agent so that further investigations might be made. The enquiry instituted by the Chief Engineer confirmed the fact that the system of recording measurements was defective to a degree, and that there was laxity in the Sub-Divisional and Divisional offices in control over initial accounts. He has, however, found it impossible, at this stage, to test the measurements, etc., recorded with the actual work done or material supplied, and the only question now is the action to be taken in regard to those responsible. The Chief Engineer's report is under disposal by the Agent and the latter's orders are awaited. The question as to what should be done in regard to the Divisional Accountant's share of responsibility and his failure, first, to make a firmer stand for the remedying of the obvious defects and irregularities, and secondly, in not promptly reporting matters to the Chief Auditor when such efforts as he did make were not adequately supported will be dealt with when the Agent's orders are received. The matter has been brought to the notice of the Railway Board.

89. At an audit inspection of a District Engineer's office it was discovered that an Assistant Engineer had made payments at the close of a financial year amounting to Rs. 13,000 for a certain quantity of ballast, although less than half that quantity had actually been supplied at the time, with the object apparently of spending his grant before the close of the year. The excess payment of Rs. 7,369.8-0 was subsequently recovered from the contractor by deduction from another bill for work done at another place in the District. While there was no actual loss to Railway and while it does not appear to have ever been the intention not to eventually make recovery, the facts remain—

- (a) that an advance was made to a contractor on a lump sum entry in the measurement book, without actual measurements having been made; and
- (b) that the contractor's bill was prepared in an irregular and misleading manner.

The Railway Administration has stopped the annual increment of the officer responsible for the irregularity for a little over a year, the later date counting for future increments.

90. (a) A sum of Rs. 15,104-0-9 in the custody of a pay clerk was stolen from the cash safe in the strong room of a railway station. Police investigations have proved fruitless, none of the money has been recovered and the persons responsible for the theft have not been traced. The pay clerk concerned had a clear record of over twenty-six years' service with the Railway. Although nothing was discovered incriminating him, it was evident that access to the safe could only have been obtained by the use of the keys in his charge or by the use of keys made from an impression taken from them. The enquiry showed that the pay clerk was inclined to be careless with his keys, and his services have been dispensed with, and with the sanction of the Government of India the amount of the loss has been written off. The Railway Administration has issued revised rules for the protection of pay clerks' cash at stations, careful compliance with which will, it is hoped, prevent the possibility of theft in future.

Unsatisfactory condition of the accounts of a construction division.
North Western Railway.

Irregular action with a view to avoiding lapses of Budget grants.
Burma Railways.

Frauds and misappropriation of funds.
Theft of cash.
Burma Railways.

*Eastern Bengal
Railway.*

(b) A sum of Rs. 11,577-7-0 was stolen from a pay clerk's cash safe which was embedded in the wall of the booking office at a railway station. The police have not been able to trace the culprits. The Railway Board came to the conclusion that the pay clerk who had the custody of the cash was to blame and ordered that he should forfeit the whole of his security money amounting to Rs. 2,000 in addition to his Provident Fund bonus of Rs. 278. The loss was written off with the sanction of the Railway Board. A copy of the rules for the protection of pay clerk's cash mentioned in the preceding paragraph was forwarded to the Railway Administration for adoption.

*Fraud by pay
clerks.
East Indian Rail-
way.*

91. An assistant pay clerk reported a theft of Rs. 8,000 from his cash box. The enquiry showed that three other assistant pay clerks had, from time to time, been temporarily misappropriating money by making fictitious entries in their cash books, and that they made good these misappropriations a few days after the theft of Rs. 8,000. The three assistant pay clerks were prepared to make good the amount stolen in view of the fact that the Railway had become aware of their previous temporary misappropriations with which they might have been charged. It was, however, thought desirable to scrutinize the accounts of all the assistant pay clerks at the station and a large number of finger impressions on pay sheets and vouchers for cash disbursed by these clerks were subjected to a very careful examination by one of the Assistant Auditors and the Finger Print Inspectors under him. The examination showed that the receipts against some of the payments made between April 1914 and April 1917 were the impressions of the assistant pay clerk who reported the theft of Rs. 3,000, some were those of a time-keeper and a tindal, and some of a friend of the pay clerk. Criminal proceedings were instituted against the men, the first two accused were sentenced to undergo rigorous imprisonment for three years each, and the tindal was dismissed from the service.

*Fraud at a
railway
station.
East Indian Rail-
way.*

92. The Audit Office became aware that some third class tickets issued from a certain station to another were being used twice over. The staff at the latter station on collection of the tickets sent them back to the former for re-issue. The original dating machine stamp was carefully pressed out. On being issued for use a second time a new date was stamped on the ticket. The tickets, on being collected again, were destroyed so that in checking the tickets in audit the irregular issues did not come under examination. Apparently, however, some of the staff at the collecting station were honest because some irregular tickets reached Audit. When the case first came to notice it was impossible to say from what station the tickets were being re-issued. With a view to detect the culprits, traps were laid at some suspected places and staff and passengers were watched by the Travelling Ticket Inspectors. An Assistant Auditor who was deputed to enquire into the matter succeeded in catching one of the assistant booking clerks at the original issuing station in the act of issuing the irregular tickets in the presence of suitable witnesses. He was prosecuted and was sentenced by the Magistrate to undergo 3 years' rigorous imprisonment, 3 months to be in solitary confinement, and to pay a fine of Rs. 200. It was not possible to prosecute any of the staff at the collecting station as sufficient evidence was not available, but the General Traffic Manager has taken suitable departmental action. One ticket collector has been discharged, and the Head Ticket Examiner has been warned that if any further cases come to light the question of retaining his services would be considered. Two other ticket collectors have been removed to another station.

Army.

93. The following paragraphs contain the information regarding the expenditure under objection in the accounts of Divisional and Supply Controllers and the Controller of War Accounts, in India. Special points arising out of the war are dealt with in a separate section of this report.

*Percentage of
objections to
total expendi-
ture.*

94. The total gross expenditure audited by the Supply and Divisional Controllers and the Controller of War Accounts amounted to 89,91,18 during the year under review, while 4,28,51 were placed under objection. The percentage amounts to 4.77 as compared with 4.88 in the preceding year.

Analysis of Outstanding Objections.

95. The following statement shows the balances of objections, raised up to the 31st March 1918, but remaining unadjusted on the 31st July 1918. Classification of outstanding items according to years and comparison with 1916-17.

	ITEMS AWAITING CLEARANCE FOR RECOVERY		TOTAL ON 31ST JULY 1918.		TOTAL ON 31ST JULY 1917.		INCREASE + DECREASE -	
	No. of Items	Amount	No. of Items	Amount	No. of Items	Amount	No. of Items	Amount
Relating to 1912-13 . . .	... ...	8 19	8 19	9 19	-1	...		
Relating to 1913-14 . . .	1 (a) ...	...	1 (a)	4 (a)	-3	...		
Relating to 1914-15 . . .	5 (a) 9 2	14	2	897 1,75	-883	1,73		
Relating to 1915-16 . . .	634 1,16 788	49	1,367 1,65	6,101 9,99	-5,714	8,34		
Relating to 1916-17 . . .	2,358 17,39 2,716	5,86	5,074 22,65	17,880 98,73	-12,215	71,08		
Relating to 1917-18 . . .	16,822 1,53,44 9,702	18,49	26,824 1,65,93	...	+ 26,824	+ 165,93		
TOTAL	19,620 1,70,88 18,188	19,55	32,808 1,90,44	24,800 1,05,66	+ 8,508	+ 84,78		

(a) Amount less than one thousand.

The large increase of 84,78 in the amount outstanding on the 31st July 1918 as compared with that on the same date in the preceding year occurred mainly in the Lahore, Lucknow and Burma Divisions, and in the Supply Circle, due to the causes explained in the following paragraph.

96. The following statement shows these outstandings according to the Divisions to which they relate :—

Divisions, etc.	ITEMS AWAITING CLEARANCE FOR RECOVERY		TOTAL ON 31ST JULY 1918		TOTAL ON 31ST JULY 1917		Classification of outstandings according to Divisions, etc.	
	No. of Items	Amount	No. of Items	Amount	No. of Items	Amount	No. of Items	Amount
Peshawar	778 83	268	53 1,040	1,85	1,077	1,45		
Rawalpindi	648 5,84	411	27 1,054	5,91	898	8,09		
Lahore	5,938 79,96	808	70 6,036	80,66	6,036	40,52		
Quetta	4,961 16	178	5 5,110	21	8,037	22		
Mhow	187 2	84	5 281	7	79	16		
Poona	180 6,02	98	25 278	6,28	1,966	3,69		
Mysore	168 14	80	5 218	19	1,802	1,69		
Lucknow	4,010 32,56	1,880	1,86 5,840	33,92	5,416	6,88		
Secunderabad	3,259 1	189	5 2,898	6	1,804	5		
Burma	862 24,51	110	60 472	25,11	150	14,74		
Supply Circle	683 19,62	9,172	15,84 9,754	85,26	2,145	28,32		
Controller of War Accounts	818 1,62	...	...	318 1,42	...	...
TOTAL	19,620 1,70,88	18,188	19,55	32,808 1,90,44	24,800 1,05,66			

As compared with the preceding year, the increase in the balance outstanding on the 31st July 1918, in the Lahore Division (40,14) was due to non-settlement of objections on account of increase in work owing to new formations, the constant movements of troops and frequent changes in the personnel of Supply and Transport offices ; that in the Poona Division (2,59) due chiefly to transactions appearing through Exchange and Central Adjusting Accounts

awaiting clearance for want of details, which have since been cleared; that in the Lucknow Division (27,09) due chiefly to non-receipt of Receipt and Delivery vouchers and consignees' receipts for large Supply and Transport supplies and Mechanical Transport stores despatched overseas and to increase of work on account of formation of new units; that in the Burma Division (10,87) to want of Receipt vouchers for rice despatched to Mesopotamia Expeditionary Force; and that in the Supply Circle (7,04) to the increase of objections under railway charges.

97. The reasons for the outstandings are explained below:—

1913-13.—The sum of 19 outstanding in the 6th (Poona) Division represents the loss sustained by the State by the failure of a contractor. Legal steps were taken for the recovery of the amount, but the case is still under appeal.

1914-15.—The outstandings are small disallowances chiefly on account of pay and allowances of officers and men which are awaiting adjustment.

1915-16.—Of the sum of 1,85 outstanding for this year, 1.53 represent disallowances chiefly on account of pay and allowances of officers and men, 10 represent cost of firewood purchased for despatch to troops in Mesopotamia and short delivered at Baarah and the balance 2 represents freight for the conveyance of explosives charged on the minimum weight instead of the actual weight. Of the total outstandings 23 have since been adjusted, 1,06 are outstanding for want of vouchers or other particulars which have been called for, 34 are under recovery and 2 are awaiting Government sanction.

1916-17.—The outstandings amount to 22,65 as against 93,73 shown in the last report. Of the total, 7,23 have since been adjusted, 13,77 are outstanding for want of vouchers or other particulars which have been called for, 1,45 are under recovery and 20 are awaiting Government sanction.

1917-18.—Of the sum of 1,65,93 outstanding, 48,04 have since been adjusted, 1,15,17 are outstanding for want of vouchers or other details, 2,03 are under recovery, and 69 are awaiting Government sanction.

The delay in the settlement of these outstandings is chiefly due to the increase of work on account of the war, the formation of new units and the consequent extra work thrown on all offices. Every endeavour is being made to hasten their adjustment and to reduce the outstandings.

ACCOUNTS OF FIELD CONTROLLERS.

**Percentage of
outstandings to
total expenditure :
1916-17.**

98. The expenditure placed under objection during the year under review (59,24) represents 1.18 per cent. of the total expenditure (50,18,81) audited in the Field Controllers' offices during the year, which includes for the first time the expenditure audited by the Chief Auditor, Non-Military Pay and Pension Accounts, Dadar, Bombay, and the Financial Adviser, Shiraz. The percentage for the preceding year was 1.54.

**Statement of
outstanding
according
to date and
for comparison
1916-17.**

99. The following statement shows the balances of objections raised up to the 31st March 1918, but remaining unadjusted on the 31st July 1918 in the books of Field Controllers. The corresponding figures for the preceding year are also given for purposes of comparison:—

—	Items awaiting clearance.	Service payments for recovery.	Total.	Total on 31st July 1917.	Increase + Decrease —
Relating to 1915-16 . . . .	... . . .	... . . .	... . . .	31	—31
Relating to 1916-17	8	5	13	6,44	—6,31
Relating to 1917-18	1,26	10,72	11,98	...	+11,98
Total	1,34	10,77	12,11	6,75	+5,86

The increase of 5.36 in the amount under objection outstanding on the 31st July 1918, as compared with that in the preceding year, was due to the inclusion of expenditure placed under objection pertaining to the Financial Adviser, Shiraz, which involved delay in adjustment owing chiefly to the absence of facilities for communicating with executive and other officers concerned.

100. The following statement shows the outstandings under each field office :— Classification of outstandings according to Field offices, etc.

Field Offices.	Items awaiting clearance.	Service payment for recovery.	Total.
Indian Expeditionary Force "B" . . . . .	...	1	1
Indian Expeditionary Force "D" (Supply)	1,22	5	1,27
Office of Field Controller of Military Accounts, Poona, which includes Indian Expeditionary Force "A" other than the Cavalry Corps, Force "D," other than the Supply portion, and the whole of Force "E" . . . . .	...	17	17
Aden Field Force	2	...	2
Forces in Persia	6	8	14
Office of Chief Auditor, Non-Military Pay and Pension Accounts, Dader, Bombay	4	...	4
Office of Financial Adviser, Shiraz . . . . .	...	10.46	10.46
TOTAL	1,34	10.77	12.11

The reasons for the above outstandings may be classified under the following heads :—

—	1916-17.	1917-18.
For recovery of amounts overcharged	4	10.55
For want of Government or other sanction . . . . .	...	21
For want of vouchers, last-pay certificates, certificates of payments or other particulars	8	1.16
Salary objections . . . . .	...	...
Other objections, including amounts which are under adjustment . . . . .	...	5
Amounts adjusted after 31st July 1918	1	1
Total	13	11.98
		12.11

Of the sum of 12,11 outstanding, 1,15 represent disallowances against the Inland Water Transport Officer, Amara, which are under local investigation. The major portion of the balance represents expenditure under objection pertaining to the Financial Adviser, Shiraz, and the delay in adjustment is due chiefly to the absence of facilities for communicating with executive and other officers concerned.

Financial Irregularities.

**Issue of stores
of higher
value owing
to depletion
of stock and
consequent
loss to
Government.**

101. During the period from October to December 1917, several units serving at certain stations indented for country blankets costing Rs. 3-8-3, but the Supply and Transport authorities issued, erroneously, blankets costing Rs. 9 each in lieu. Such issues were placed under objection. In most of the cases the explanation given was that country blankets were not in stock. As the losses included items of both over and under Rs. 1,000, the Divisional Commander has been asked to prepare a complete list of such losses in his Division, and submit the whole case for the sanction of the Government of India.

**Embezzlements
by Government
money.**

102. (i) In the course of inspection of the accounts of a certain corps it was noticed that a sum of Rs. 6,176 representing undisbursed family allotments of certain men on field service was shown in the accounts as having been sent to the field through a Subadar-Major for payment to those who made the allotments. The Audit Office pointed out that this course was irregular. The enquiry thus initiated showed that the money had been misappropriated. The matter was brought to the notice of the divisional and brigade authorities. The officer involved was court-martialled, found guilty of the charge and was cashiered. The amount proved to be irrecoverable and was written off under the sanction of the Government of India.

(ii) On inspection of the accounts of the depot of a regiment, it was found that the company clerk of the regiment withdrew from the Savings Bank and Company accounts various sums amounting to Rs. 1,540 on different dates and misappropriated them by making false entries in the accounts and forging the signature of the Company Havildar. The Court of Enquiry, which was held, decided that the misappropriations were due to constant changes in the command of the Company and recommended that the loss should be borne by Government. The matter will be dealt with by the General Officer Commanding, Northern Command, under his financial powers.

**Overpayments
made and
not duly
credited to
Government.**

103. The inspection of the accounts of the depot of a company brought to light the following irregularities :—

(i) Overpayments aggregating Rs. 19,476-12-0 made by the Divisional Disbursing Officer since 1914 were not brought to the notice of that officer monthly with a view to their adjustment.

(ii) Sums amounting to Rs. 8,593-0-3 in the clothing accounts of men of less than 3 years' service, who had become non-effective from time to time, had not been credited to Government as required by the rules.

(iii) The estates of deserters amounting to Rs. 7,596-10-0 had not been remitted to the Comptroller, India Treasuries, as required by rules.

The irregularities were mainly due to the preparation of the accounts of the unit on the 'normal cost' system and to transfers of men from one unit to another or on field service and *vice versa*; also to frequent changes due to promotions, transfers to pension establishments, etc. The 'normal cost' system to which these defects were attributable, has since been substituted by the 'nominal' system. All overpayments have since been recovered, and the amounts retained in regimental accounts correctly adjusted. There has thus been no loss to Government.

The matter has been brought to the notice of the General Officer Commanding, as the Officer Commanding was primarily responsible for the irregularities.

Military Works.

104. Under 47—Military Works, the total expenditure during the year under review was 2,69,28, of which 2,31,95 (excluding overlapping figures) were placed under objection, showing a percentage of 86·1 as against 87·6 in the preceding year. These figures do not include the Military Works expenditure debited to the Central War Controller, which is separately dealt with in paragraph 109 below. The percentage indicates a slight improvement as compared with the last year, but it is still very high, and may be ascribed to the general insufficiency of the engineering and other qualified staff throughout India to cope with the extraordinary and varied demands on Military Works establishment caused by the war, and the urgent nature of both permanent and temporary works which had to be put in hand prior to the submission of regular estimates, to the delay that occurred in the allotting by works of the grants placed at the disposal of the Director General in the budget estimates, to non-submission with the accounts by district officers of vouchers relating to monthly accounts, to objections relative to the collection of reserve stocks in excess of sanctioned limit, and to accumulation of sums due from contractors for a period longer than six months. The last four causes were remediable. But in considering whether they could have been prevented, one must remember the overwhelming work and responsibility imposed upon the officers of the Department by the urgent and important war demands.

Under 47-A—Special Defences the percentage of objections to the total expenditure was 59·4 as against 29·1 in the preceding year, the total expenditure during the year under review being 1,33, out of which 79 (excluding overlapping figures) were placed under objection. The increase in the percentage was due generally to the causes mentioned in the preceding sub-paragraph.

Analysis of Outstanding Objections.

105. The following statement shows the balances on the 31st July 1918 and the corresponding figures for 1916-17 :

Classification of outstanding objections according to years.

Heads of objection.	Relating to 1915-16 and previous years			Relating to 1916-17			Relating to 1917-18			Total.
	No.	No. of items	Amount	No.	No. of items	Amount	No.	No. of items	Amount	
Want of Estimate	9	10,01	77	15,86	676	78.95	762	1,04,80		
Excess over Estimate	12	49	39	1,82	230	7,65	281	9,96		
Want of Appropriation	13	67	48	2,98	175	7,50	236	11,10		
Excess over Appropriation	1	50	39	1,87	132	4,52	173	6,89		
Miscellaneous Irregularities	7	2,25	13	1,90	183	27,25	203	31,40		
Total for 1917-18	43	18,92	216	24,88	1,896	1,25,85	1,654	1,64,15		
Total for 1916-17	127	22,42	718	90,73	...	...	845	1,13,15		

106. The balance of 1,64,15 was made up of 99,35 under 'Ordinary Demands', 63,05 under 'Special Demands' and 1,75 under 'Special Defence', while the corresponding figures for 1916-17 were 87,98, 24,00 and 1,17, respectively. The increase, as compared with the preceding year, was due chiefly to the want of specific orders by competent authorities for the clearance of objections brought to their notice in the monthly and periodical statements of items of expenditure under objection and to the delay that has been, and is occurring, in the disposal and return of these statements to the Audit Office.

107. Out of 127 items relating to 1916-17 and previous years which were outstanding on the 31st July 1917, 85 were adjusted during the period under review. Of the remaining 42 items, 1 (amounting to 6) related to the year 1916-17.

1912-13, 2 (amounting to 28) to 1913-14, 4 (amounting to 59) to 1914-15 and 35 (amounting to 12,99) to 1915-16.

The item relating to 1912-13 represents expenditure incurred in excess of estimate on a masonry of a raised reservoir for which a general completion report is awaited.

Of the two items relating to 1913-14, one represents expenditure of 4 in excess of estimates on some barracks which await submission of a general completion report and the other represents an excess of detailed over plinth area estimates on a project for constructing some Indian Cavalry Lines.

The outstandings for 1914-15 consist of one item under 'Want of Estimate', one under 'Excess over Estimate' and two under 'Miscellaneous Irregularities.' Under 'Want of Estimate' the outstanding represents outlay on the expansion of a troops hospital. Under 'Excess over Estimate' the item represents outlay on accommodation for some troops which awaits submission of a general completion report. Under 'Miscellaneous Irregularities' the outstandings represent excess of detailed over plinth area estimates on reconstruction of some Indian Cavalry Lines and on accommodation for some troops.

The principal item relating to 1915-16 represents outlay incurred without estimate and in excess over plinth area estimates on the formation of a Mechanical Transport Company which awaits the sanction of the Secretary of State.

The principal outstandings for 1916-17 and 1917-18 represent outlay on roads, hospitals and electric light schemes in cantonments.

Percentage of
works started
without
sanctioned
estimates
total
number of
works started.

108. It has been roughly estimated that the percentage of Military Works started during the year without detailed sanctioned estimates was 39.80 against 42.15 in the preceding year. This estimate is based on statistics for eight districts selected at random.

War Expenditure.

Percentage
objections
total
expenditure.

109. The expenditure on Military Works charged to war, which was placed under objection during the year under review, amounted to 2,81,32 and the total expenditure to 3,55,41, thus giving a percentage of 79.15 against 82.46 in the preceding year. This high percentage was due mainly to the fact that practically all the expenditure on works, most of which were started without sanctioned plinth area or detailed estimates, has been placed under objection and to the large objections for want of consignees' receipts.

Classification
of outstanding
objection
according
to the
years.

110. The following statement shows the balances of objections raised up to the 31st March 1918, but remaining unadjusted on the 31st July 1918:—

Heads of objection.	Relating to 1916-16.		Relating to 1916-17.		Relating to 1917-18.		Total.	
	No. of Items	Amount	No. of Items	Amount	No. of Items	Amount	No. of Items	Amount
Want of Estimate . . . .	...	...	4	30	223	42,10	237	48,40
Excess over Estimate	4	23	18	1,29	104	8,82	126	9,83
Want of Administrative sanction . . . .	...	...	4	8.36	143	34.39	147	42.54
Excess over Administrative sanction . . . .	...	...	3	1.00	27	2.59	30	3.83
Miscellaneous Irregularities—								
Consignees' receipts . . . .	...	...	63	24.66	90	62.75	153	99.31
Miscellaneous . . . .	...	...	73	8.11	776	18.14	848	16.26
Total { 1917-18	4	23	164	30.41	1,363	1,62,43	1,591	2,18,06
{ 1916-17	7	63	465	1,44.77	...	...	493	1,45,99

111. The increase of 67,77 in the balance outstanding on the 31st July Comparison 1918, as compared with the similar figure for the preceding year, was due mainly to expenditure on works in connection with the provision of accommodation for newly-raised units and for the increased strength of units and depots having been undertaken without sanctioned plinth area estimates; to consignees' receipts not having been received in support of expenditure on large manufacturing operations undertaken in connection with supplies for Mesopotamia, to large quantities of timber which were despatched to Salonika not having been acknowledged by the consignee, to larger objections for want of vouchers than in the previous year, and to outstandings against contractors for materials issued to them for war works having been included in the head 'War' during the year instead of in 'Ordinary' as in the preceding year.

112. The percentage of works started without estimate to the total number of works started during the year was 65·51 against the percentage, arrived at by a rough calculation, of 52·68 in the preceding year.

Financial Irregularities.

Percentage of works started without estimates to total number of works started.

113. (a) Bricks worth Rs. 1,120 and sleepers worth Rs. 1,400 were shown as issued from stock to the materials-at-site account of a work during March 1917, although the bricks had never been removed from the kiln, and the sleepers actually issued to the work to end of July 1917 were worth Rs. 450 only. It was admitted that the account entry was made to utilize allotments and that the materials had subsequently been used on other works and the accounts regularised. The officer responsible was warned by the Assistant Commanding Royal Engineer, and the Director-General, Military Works, directed that the instructions on the subject conveyed in his circular of December 1916 should be adhered to; otherwise serious notice will be taken.

Irregular action with a view to avoiding lapses of Budget grants.

(b) Rupees 16,299·8-0 were paid on the 28th March 1917 for furniture before it had been received. The Assistant Commanding Royal Engineer explained that the furniture was passed by him, but was not received till after 1st April 1918. The bills were noted as verified by the Barrack Master on the 25th and the 26th March 1917. The matter is still under consideration by the Director-General.

114. There is still a large amount outstanding in the books for want of consignees' receipts for stores despatched to forces overseas. Of the amount placed under objection during 1916-17, a sum of Rs. 51,97,355 remained unadjusted to the end of March 1918. This amount has been reduced by Rs. 30,96,766 between April 1918 to February 1919. The expenditure placed under objection for want of consignees' receipts during 1917-18 amounted to Rs. 1,21,30,731 of which a sum of Rs. 93,25,127 remained unadjusted to the end of March 1918, and further clearances to the extent of Rs. 66,96,684 were effected to the end of February 1919 leaving a total unadjusted balance at end of February 1919 of Rs. 47,29,032 for the two years 1916-17 and 1917-18. The officer responsible for the shipment of the stores has endeavoured to obtain receipts from officers in the field for the stores despatched to them, but his efforts have not so far proved very successful. The failure to account for all stores despatched from India is due mainly to the difficulties experienced at Basra in landing and taking delivery of stores, and to the confusion that prevailed there in the earlier periods of the war. As evidence of shipment exists in most cases for all the stores which the authorities in the field have not yet acknowledged, the whole question has been referred for the orders of the Government of India. In regard to stores despatched before the 1st April 1916, a number of bills of lading have since been obtained, but these are in many cases incomplete as regards certificates of contents and have not been connected with the vouchers on which payments for stores were made. Endeavours are being made to complete these, as far as possible, from the records of the late Engineer Stores Officer's office, when the question of the unadjusted outstandings will be submitted for the orders of Government.

Shipment of Military Works stores to Expeditionary Forces.

~~Overpayments by contractors.~~ 115. As a result of the large payments on account made to contractors, referred to in paragraph 96 of the last year's report, it was found on finally adjusting their accounts that overpayments of Rs. 75,589-8-6 and Rs. 81,179-7-2 had been made to two firms. These amounts have since been recovered through the Indian Munitions Board. The officer responsible for the overpayments explained that the sum of Rs. 10,00,000 were advanced to one of the firms at the request of the Deputy Controller, Timber Supplies, and that the overpayment made to the other firm was due to certain stores supplied by the firm having been subsequently rejected. The former statement is being investigated by the Munitions Board.

~~Regular system with contractors to keep accounts.~~ 116. Bricks valued at Rs. 498-13-0 were issued direct to a work instead of to the contractors concerned who were paid the full value of the work without any recovery on account of the value of the bricks. On the overpayment coming to light, the sum of Rs. 106-4-10 lying to their credit in the deposit account was forfeited and no action taken beyond this. The Commanding Royal Engineer considered the transaction very unsatisfactory, but, in view of the frequent changes of staff, recommended the write-off of the difference. The Director General agreed to the write-off of the loss.

~~Regular system with contractors to evade social rules of audit sections.~~ 117. A sum of Rs. 1,063-2-7 was charged off in the cash book as cash found deficit with a muster clerk. On investigation it was found that it represented part of the unspent balance of an imprest advance issued to the Garrison Engineer. The clerk was placed under trial and Rs. 500 were recovered from him. As regards the balance the Director General ordered that the deficit should be made good by the imprest holder without delay, and that he should be reimbursed later if the amount were recovered from the accused. The amount has since been recovered in full.

Marine.

~~Percentage of objections to total expenditure.~~ 118. The percentage which the expenditure placed under objection during 1917-18 (3,58) bears to the total expenditure of the year (11,41,79) is '31 as against 1-37 in the preceding year.

Analysis of Outstanding Objections.

~~Outstanding balances.~~ 119. The following statement shows the balances of objections raised up to the 31st March 1918, but remaining unadjusted on the 31st July 1918, classified according to the years to which they relate :—

	ITEMS AWAITING CLEARANCE.		RECOVERIES OF SERVICE PAYMENTS.		TOTAL		TOTAL ON DATED JULY 1917.	
	No. of items.	Amount	No. of items.	Amount	No. of items.	Amount	No. of items.	Amount
<i>Relating to 1915-16 and previous years.</i>								
" 1916-17	7	5	...	...	7	5	187	8,86
" 1917-18	412	90	402	7	814	97	...	...
Total	419	95	402	7	821	102	289	8,89

~~Comparison with 1916-17.~~ The balance outstanding on the 31st July 1918 shows a substantial improvement of 7,87 as compared with the preceding year.

~~Analysis of outstanding balances relating to 1916-17.~~ 120. Of the outstandings relating to the year 1916-17, outstandings amounting to 3 have since been adjusted and the balance is outstanding for want of vouchers which have been called for.

~~Analysis of outstanding balances relating to 1917-18.~~ 121. Of the outstandings for 1917-18, 40 have since been adjusted, 7 are under recovery and the balance of 50 is outstanding for want of particulars, vouchers or authority. Steps have been taken for an early settlement of these outstandings.

March Expenditure.

122. As promised in paragraph 102 of my last report a simplified table is given below, showing for each province the percentage of the amount of cheques drawn in March 1918 to the total amount of cheques drawn during the year under review, and the percentage of the amount of cheques drawn during the last three days of March 1918 to the total amount of cheques drawn during that month.

Province.	Percentage of the amount of cheques drawn in March 1918 to the amount drawn during 1917-18.	Percentage of the amount of cheques drawn during the last 3 days of March 1918 to the total amount drawn in March 1918.
Delhi	17·2	3·9
North-West Frontier Province	26·9	11·4
Madras	10·5	30·3
Bombay	18·2	9·4
Bengal	18·1	17·9
United Provinces	23·3	25·7
Punjab	22·6	33·9
Burma	18·8	20·1
Bihar and Orissa	20·6	26·6
Central Provinces	19·0	7·4
Assam	19·8	22·4
Rajputana	22·0	7·9
Hyderabad	15·8	...
Central India	17·3	...

It will be observed that rush of expenditure towards the close of the year was most prominent in the North-West Frontier Province, the United Provinces, the Punjab and Rajputana.

The high percentage in the North-West Frontier Province was due to (a) large allotments of funds towards the close of the year, (b) postponement of works in the early part of the year on account of bad season and scarcity of labour, (c) the fact that establishment could not be spared in certain districts for ordinary civil works during the earlier part of the year owing to the Waziristan Field Force and other war works, and (d) the fact that the working season in some districts begins in September and road works specially are done in winter.

In the United Provinces the rush towards the close of the year was attributable in the Buildings and Roads Branch to (a) late allotment of funds in a number of cases, (b) dislocation of railway goods traffic and the consequent delay in the collection of road metal and building materials, (c) prevalence of plague and the resulting scarcity of labour in the early part of the year, and (d) revision in a few cases of estimates owing to the abnormal prices of European stores; and in the Irrigation Branch (a) to a larger proportion of work having been done towards the end of the year owing to a plentiful supply of labour after the completion of harvesting, (b) to the payment in March of certain disputed bills in one division, and (c) to retardation of works in some localities in the early part of the year owing to prevalence of plague and the occurrence of floods.

In the Punjab, the high percentage cannot be assigned to any specific cause, and was probably due to the tendency on the part of the executive officers to pay in March all work done in that as well as in previous months. Heavy allotment at end of the year was also responsible in certain cases.

In Rajputana the rush was ascribed to (a) retardation of work by plague and heavy rainfall in the early part of the year, and to (b) the completion of several works in March.

As regards these explanations the only abnormal non-preventible causes are (b) and (c) under North-West Frontier Province, (b) and (c) under United Provinces, Buildings and Road Branch, (b) and (c) under United Provinces, Irrigation Branch and (a) under Rajputana.

123. It is desirable to explain the importance of this question which renders a reference to it necessary in every Audit and Appropriation Report. There is nothing inherently wrong in heavy expenditure at any time of the year. But a perusal of the inspection reports of the Public Works divisions in any province will, I think, convince anybody that the desire to record as spent during a financial year the allotment for that year is the most fruitful cause of that manipulation of accounts which consists in misstatements of fact. There is still insufficient realisation of the danger of treating this as a trivial irregularity. But a greater danger than mere inaccuracy of statement is involved. Measurements must form the basis of most payments, and their accuracy is a matter of vital importance. It is, therefore, a matter of grave concern when most of the cases in which their accuracy has to be doubted occur in March. Again in no month except March are payments made before receipt of goods, or stocks issued from store to the site of a work to lie there for months subject to deterioration and under sometimes inadequate supervision. In no other month is work so rushed as to render proper control almost impossible. These are some of the dangers which make this matter important.

As an instance of compressing payments into a few days at the end of March so as to render it apparently impossible or very improbable that the ordinary rules of check can have been applied before payment, I would mention that in one division in the Punjab the expenditure in March 1917 was Rs. 1,97,765 against an average monthly expenditure of Rs. 45,483 for the previous eleven months of the year. 65 cheques amounting to Rs. 87,120 were drawn in a sub-division on the 31st March 1917. This rush of payments in a single day entailed :—

- (i) the writing of 13 pages of the cash book on that day ; and
- (ii) the preparation of 75 contractors' bills (including 12 certified copies of contract certificates) covering 783 pages of measurement books.

On the 24th March 1917, pay orders were given by the Sub-Divisional officer for different works covering no less than 308 pages of his measurement books. Entries covering payments amounting to Rs. 3,657 passed in previous months were billed and paid for on the 31st March 1917. An additional grant of Rs. 96,700 sanctioned after the middle of February 1917 was apparently responsible for this rush. The Local Government ordered that it was the duty of the Executive Engineer to see that payments were made regularly as work was done, though, it was of course in many cases inevitable that the total expenditure in March would be much in excess of the average monthly expenditure and that what was to be avoided was the compressing of those payments into a few days at the end of the month as that sometimes led to mistakes. The attention of the Superintending Engineer was also invited to the late sanction to the allotment of Rs. 96,700 for expenditure in the Division.

124. Under the special procedure referred to in paragraph 103 of the last year's report, provision was made in the Budget Estimates for 1918-19 of the Punjab, Burma, Bihar and Orissa and the Central Provinces for regrants of 5,36, 5,00, 8,29 and 2,00, respectively, out of lapses in the grants for 1917-18. In the United Provinces 4,00 was placed, when preparing the Budget Estimates for 1918-19, at the disposal of the Local Government for the purpose of regranting lapses, and over 3,00 was appropriated in June 1918 to cover reported lapses for which regrants were required early in 1918-19. Similar

reappropriations to the extent of 11 were made in subsequent months in that province. In Bombay and Assam the amounts of anticipated lapses were taken into account in framing the Revised Estimates for 1917-18, but no regrants were made in the Budget Estimates for 1918-19. In Bengal the Local Government anticipated no lapses for regrant during 1918-19. The Madras Government suggested to the Government of India in February 1917, that the procedure in question need not be introduced in Madras as other measures already taken in that province have had a salutary effect. No reply has been received from the Government of India but it is apparent from the statement in paragraph 122 above that in Madras there is no rush of expenditure at the end of the year. The only provinces in which the procedure has resulted so far in a reduction of the percentage of the expenditure incurred in March 1918 to the total expenditure of the year, as compared with the similar percentage for the previous year, are the Central Provinces, Bihar and Orissa and Bombay. It is to be hoped that further improvements will be visible in all provinces as the spending officers become more familiar with the procedure.

Disciplinary action.

125. As anticipated in the last report, the circulation by the Government of India of the comments made by the Secretary of State in his despatch No. 63. Financial, dated 30th November 1917, regarding the disciplinary action taken by the Local Governments to prevent the recurrence of the same class of irregularity year after year, has been beneficial. It is satisfactory to note that during the year under review there has been an appreciable improvement in some provinces in regard to some of the more common types of irregularity. The action now being taken in cases in which there has been actual loss to Government is generally satisfactory. When the irregularities, however, consist of incorrect entries in accounts or other records, there is still a tendency for Local Governments or the superior administrative authorities concerned merely to issue general orders or to express their disapproval of the methods or procedure adopted, or to warn the officers responsible, or to draw their attention to the rules and orders on the subjects at issue. The individual cases of irregularities mentioned in the present report, have already been brought to the notice of the proper authorities by the audit officers and stringent disciplinary action has been taken in some cases, *vide*, e.g., paragraphs 11 (b), 12 (c), 12 (h), 12 (i), 18, 49 (e), 50 (f), 51 (f), 56 (a), 68 (b), 89, 92 and 102 (f) above and 9 (4) of the appendix. Where I have considered such orders to be undoubtedly inadequate, I have drawn the attention of the Local Government to it and have pressed for more severe action, *vide*, e.g., paragraphs 12 (f), 44 (b) and 50 (h) above. In several cases the final orders of the Local Governments or the superior administrative authorities concerned are still awaited. Although the bulk of the irregularities brought to notice occur in the Public Works Department, severe disciplinary action is less common in that Department than in some of the others.

126. Of the cases included in the last report the disciplinary action taken in the following cases deserves special mention.

In the Assam case noticed in paragraph 11 (h) of my last report, the Local Administration have punished the Nazir of the Sub-Divisional office, who was found responsible for the irregularity, by degradation and stoppage of promotion for three years.

As regards the Madras case mentioned in paragraph 12 (c) of my last report, the Local Government ordered that out of Rs. 2,606-10-0 embezzled, roughly one-half or Rs. 1,300 should be recovered in instalments from the Manager, the Accountant and the two Superintendents of Police during whose tenures of office the defalcations took place and that the balance should be written off.

In the Bengal case noticed in paragraph 12 (e), the head of the office was permitted to resign his appointment; one Inspector was removed from the service, and another Inspector was censured and warned, and certain sums were also recovered from these officers.

In the case noticed in paragraph 12 (g), the Assam Administration called upon the Divisional Forest Officer to make good 25 per cent. of the amount

of loss to Government, *viz.*, Rs. 803-3-2 in six instalments, and sanctioned the write-off of the balance.

127. Several Local Governments expressed the difficulty found in taking adequate disciplinary action in some cases owing to the long interval that elapsed between the occurrence of an irregularity and the bringing of the same to the notice of the Financial Department of the Local Government through my Audit and Appropriation Report. Whilst considering the measures that could best be adopted to remove this defect, I received notice from the Head of one Province that he had requested the Account Officer to report immediately to the Financial Secretary all cases in which he is not satisfied with the action taken by the Department concerned on an irregularity brought to its notice, and stated that the final orders of the Local Government would, in future, be communicated to the Account Officer by the Financial Secretary. I welcomed this procedure and urged other Local Governments and Administrations to adopt it. Replies are still awaited from the Bombay Government and the Central Provinces and Assam Administrations. The others have all accepted it, and instructions have been issued accordingly to the Account Officers of those provinces.

APPROPRIATION AUDIT.

128. The net grants, after taking into account all modifications sanctioned during the year, have been exceeded under several heads. The following table brings together the excesses under each head under Imperial, which require the sanction of the Government of India :—

[Imperial.]

	India, excluding Baluchistan.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Total.
1. Refunds and Drawbacks	...	...	74	...	18	...	87
14. Interest on other Obligations (Posts and Telegraphs).	2	...	...	...	...	...	2
15. Posts and Telegraphs	6,85	6	21	...	...	...	6,85
25. Political	...	...	...	...	...	...	27
28-A. Agriculture	17	...	...	...	...	...	17
28. Civil Furlough and Absentee Allowances	1	...	...	...	...	...	1
29. Superannuation Allowances and Pensions	5	...	...	...	...	...	5
32. Miscellaneous	6,92	2	...	...	57	...	7,49
35. Construction of Protective Irrigation Works	...	...	...	...	...	...	2
36. Reduction or Avoidance of Debt	19,18	...	...	...	...	...	19,18
38. State Railways—Working Expenses	79	...	...	...	...	...	79
38. Do. Share of Surplus profits, etc.	16	...	...	...	...	...	16
38. Do. Interest on Debt.	13,40	...	...	...	...	...	13,40
41. Miscellaneous Railway Expenditure	4,41	...	...	...	...	...	4,41
42. Irrigation—Major Works—Working Expenses (P. W. D.)	...	1	...	2	...	...	1
Interest on Debt	...	75	...	2	...	...	77
43. Irrigation—Minor Works and Navigation (P. W. D.)	...	...	...	23	...	...	23
45. Civil Works (Public Works Department)	...	...	...	2	...	2	4
46. Army—							
Administration	4,03	...	...	...	...	...	4,03
Military Accounts	96	...	...	...	...	...	96
Supply and Transport (including Farms)	7,56	...	...	...	...	...	7,56
Veterinary Services	18	...	...	...	...	...	18
Army Clothing Department	12	...	...	...	...	...	12
Medical Services	6	...	...	...	...	...	6
Medical Stores	8,76	...	...	...	...	...	8,76
Ordnance Establishments, etc	8,34	...	...	...	...	...	8,34
Ecclesiastical	38	...	...	...	...	...	38
Education	18	...	...	...	...	...	18
Miscellaneous Services	68,67	...	...	...	...	...	68,67
Indian Munitions Board	7,40	...	...	...	...	...	7,40
Conveyance by Rail	21,23	...	...	...	...	...	21,23
Rewards for Military Services	9	...	...	...	...	...	9
Pensions	65	...	...	...	...	...	65
46-A. Marine	18,16	...	...	...	...	...	18,16
37. Military Works	...	...	...	1	...	...	1
31. Initial expenditure on the New Capital, Delhi	51	...	...	...	...	...	51
TOTAL	1,89,24	84	95	23	70	2	1,92,06

129. The following table brings together the excesses under each head under Imperial, Provincial and Special, which (excepting the excesses under Provincial in Bombay) have been regularized by the sanctions of the Local Governments or Administrations concerned :—

[*Imperial, Provincial and Special.*

	Baluchistan	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Central Provinces.			Bihar and Orissa.			TOTAL.					
									Special.	Impl.	SpI.	Impl.	ProvI.	Impl.	ProvI.	Impl.	SpI.	ProvI.		
1. Revenue and Dues																				
2. Land Revenues	2	1	1	3	1,12	2,04	13	...	...	...	...	...	...	...	1	945	18
3. Salt	32	...	...	2	...	...	...	...	...	...	...	...	2	...			
4. Stamps	1	1	1	...	2	...	49	...	...	...	...	...	...	...	...	2	1
5. Customs	1	1	1	...	7	...	...	...	...	1	2	...	...	1	3		
6. Income-Tax	1	1	1	...	...	...	...	...	...	...	...	...	...	2	1		
7. Forest	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	1	7
8. Registration	...	2	1	...	...	...	...	...	...	...	...	...	...	...	...	2	1
9. Interest on Ordinary Debt	1	1			
10. Law and Justice—Courts of Law	1	1			
11. Do.	1	1			
12. Police	2	7			
13. Ports and Pilots	2	7			
14. Education	2	7			
15. Ecclesiastical	3	...	...	...	4	...	...	...	...	...	...	...	...	3	1		
16. Sanitation	1	16			
17. Political	1	1	...	...	...	...	...	...	...	...	...	...	...	1	41		
18. Scientific and Miscellaneous Departments	1	1			
19. Civil Furlough and Absentee Allowances	2	1			
20. Superannuation Allowances and Pensions	22	1			
21. Stationery and Printing	48	1			
22. Miscellaneous	26	1			
23. Famine Relief	1	1			
24. Irrigation—Major Works—Working Expenses (P. W. D.)	1	2	...	...	...	...	...	...	...	...	...	...	1	2			
Interest on Debt	74	65	65	2	...	1,63	...	...	1	...	65	295			
25. Irrigation—Minor Works and Navigation (P. W. D.)	22			
Total	10	1	1	44	1,44	1,95	2,39	2,56	1,16	6	2,04	7	26	3,42	12	1	36	6,86	11	10,32

**Explanation
for excesses.**

130. The more important excesses are explained below:—

In India Civil (excluding Baluchistan), the excess under 26A.—Agriculture (17) was due to the fact that the probable savings anticipated in the Budget were not fully realised. The excess under 32—Miscellaneous (8,92) was due to adjustment aggregating about rupees 8 lakhs made in the final accounts for March 1918 under the head 'Charges for remittance of treasure' chiefly in compensation with gold shipped from Australia and New Zealand. Under 36—Reduction or Avoidance of Debt the excess was due to a larger amount being available for adjustment under this head owing to savings having occurred in the Budget grants for 33—Famine Relief and 35—Construction of Protective Irrigation Works. Under 51—Initial expenditure on the New Capital, Delhi, the excess was due to inaccurate forecasting of liabilities.

In Madras, the excess under 42—Irrigation—Major Works—Interest on Debt (75) was the result of a higher rate of interest having been adopted in the accounts, than was anticipated.

In Bombay, the excess under 1—Refunds and Drawbacks was due to the payment of drawbacks in March 1918 in consequence of heavy re-exports, and to a large refund of customs duty to the Kashmir Durbar having been adjusted in March 1918 (final). Under 25—Political the excess (21) was due to the payment of 50 made in 1916-17 on account of a gift to the Sultan of Shahr and Mekolla, having been adjusted under this head during the year 1917-18 under the orders of the Secretary of State; but no allotment was sanctioned to meet the charge.

In Bengal, the excess under 43—Minor Works and Navigation (Public Works Department) (23) was mainly due to the fact that a receipt of 74 anticipated in the Budget on account of value of canal surplus land to be taken over by the Calcutta Improvement Trust was not realised.

In Burma, the excess under 1—Refunds and Drawbacks was due to unforeseen expenditure in the closing months of the year. Under 32—Miscellaneous, the excess was due to an unexpected charge of 75 paid in February and March 1918 to the Agent for Government consignments, Madras, on account of freight on 75 lakhs of rupees remitted from Madras to Rangoon.

Under 15—Posts and Telegraphs the excess was due mainly to payment of war allowances, for which an additional grant was applied; but as it was then too late, sanction was not accorded.

Under Railways, the excesses under 38—State Railways, Working Expenses (79) and Share of Surplus Profits, etc. (16) were not foreseen in time to admit of additional grants being applied for before the end of the year. The excess under 38—State Railways—Interest on Debt (18,40) was chiefly due to the interest on non-specific debt in England having been charged at a lower rate than provided for in the Budget, the result being that the decrease under England has correspondingly increased the amount of interest under India. The excess under 41—Miscellaneous Railway expenditure (4,41) occurred in the auxiliary accounts of the Accountant General, Railways.

Under 46—Army, the excesses over the grants under the several minor heads amounted to 1,18,66, and were due to more expenditure having been incurred in the closing months than anticipated when the Revised Estimates were framed. The excesses under Military Accounts (96) and Veterinary Services (18) occurred under travelling and contingent charges; the excess under Supply and Transport (including farms) occurred under hire of transport (6,00), miscellaneous (3,50) and dairy farms (3,50); and that under Medical Stores (8,76) was due to higher prices and larger requirements of medical stores owing to war conditions. The excess under Ordnance Establishments (8,34) was due to a sum of 10,71, on account of aviation stores, for which provision existed in the Home Estimates, having been passed out for adjustment in India through the Secretary of State's Remittance Account under a recent arrangement. The excess under Miscellaneous Services (58,67) occurred chiefly under the sub-heads, North-West Frontier (24,00) and Miscellaneous (36,50) under the head, War—India. The excess under Indian Munitions Board (7,40) was due to greater activities in the operations of the Board; and that under

Conveyance by Rail (21,33), to more railway charges on the conveyance of troops and stores owing to war conditions. The excess under Pensions (65) was due to more charges for war pensions and gratuities, the recoveries in respect of which from the Imperial Government were adjustable in the Home Accounts.

Under 46 A—Marine, the excess (18,16) was due to unforeseen charges incurred in the closing months of the year on labour for Bombay Dockyard, provisions for yard craft ratings, heavy purchases for stock, passage and conveyance of officers and men, and repairs to, and coal used by, His Majesty's ships of war in Indian seas. The provisional compilation of advances to contractors for fitting out hired transports, etc., in connection with the war, pending readjustment in 1918-19, has also contributed to the excess.

War Accounts.

131. The following remarks are not confined to the year under review, but refer also to the year 1918-19.

The volume of work, which the war has thrown on the Military Accounts General, Department of the Government of India, showed a further large rise in 1918-19 as compared with the preceding year. Owing to the initial success of the great German offensive in France, India was called upon early in the year to rally again to the assistance of the Empire. Steps were accordingly taken to raise and train an additional 500,000 men in the twelve months commencing from the 1st June 1918; and to meet the increased demand for munitions of war, the activities of the Indian Munitions Board were largely expanded in every direction with a consequent rise in the outlay in India on the purchase and manufacture of military stores. The expenditure in India on Military Services chargeable to the revenues of India which stood at £24·3 million in 1917-18 is expected to amount to £39·9 million in 1918-19. The net amount of expenditure debited to His Majesty's Government in 1917-18 in the war accounts of the Central War Controller was £68·8 million after allowing for a credit of £6·8 million on account of Indian contribution in respect of the normal cost of the Indian Expeditionary Forces. In 1918-19 the corresponding amount of net expenditure is estimated at £76·5 million after deduction of (1) £7·6 million for the 'normal cost' of the Indian Expeditionary Forces, and (2) £13·1 million for the special contribution offered by the Government of India towards the 'normal cost' of an additional body of 100,000 men raised in India and certain other items of connected expenditure. Apart from the charges recorded in these war accounts, there are certain other items of expenditure connected with the war (e.g., on account of transports chartered in England) which are recovered from the Public Departments of His Majesty's Government, other than the War Office, outside the war accounts of the Central War Controller. The amount of such expenditure in 1917-18 was about £3·5 million; and in 1918-19 it is estimated at about £4 million. Further, there was a large increase in the volume of expenditure which is charged to 'War Stores Suspense account,' and the balance at debit of the account which stood at about £7·6 million at the end of 1916-17, rose to £12·6 million at the end of 1917-18 and is expected to amount to £25·5 million at the end of 1918-19.

132. To cope with the heavy increase in work referred to in the preceding paragraph, further additions have been made during 1918-19 both to the superior staff and subordinate establishments of the Military Accounts Department. To relieve the pressure on the military account offices, the civil account offices were also instructed to audit the initial charges connected with the recruitment of large bodies of men in the provinces.

133. Towards the end of 1917-18, a Controller of Contracts was appointed to supervise the purchase of all foodstuffs and various other articles for the use of troops. All financial and accounts work, connected with the purchases arranged for by this officer, was entrusted to the Central War Controller, one of whose deputies is attached to the office of the Controller of Contracts.

134. In paragraph 116 of my last Report, I mentioned that steps were being taken for the maintenance of proper accounts at the various factories, workshops and depôts of the Indian Munitions Board. It was, however, discovered in the course of audit, that several of the local officers of the Board were not paying due attention to the instructions which had been issued on the subject of the maintenance of store and manufacture accounts. To arrange for the proper maintenance of these accounts and to render financial assistance to the Provincial Controllers of Munitions, representatives of the Central War Controller were appointed at Calcutta, Bombay and Madras in August 1918 and at Karachi in October. At Calcutta and Bombay the officers are now employed in re-constructing the past accounts in some cases up from the bills on which payments were made for stores purchased and from all available documents regarding issue of stores.

135. As regards Ordnance Factories, it was intended to introduce with effect from 1st October 1918 the scheme of decentralising the cost accounts, to which a reference was made in paragraph 118 of my Audit and Appropriation Report for 1916-17. A scheme for this purpose was drawn up and approved by me. But its introduction had to be postponed owing to the temporary absence from India on duty of the Central War Controller; and the scheme is being introduced from 1st April 1919. Representatives of the Central War Controller have now been posted to each Ordnance Factory.

136. About the end of 1917-18, a body of troops was sent to North-West Persia, and arrangements were made by the War Office for the maintenance of proper accounts of the connected local expenditure. In August 1918, it was, however, discovered that the arrangements were not working satisfactorily; and as the troops were under the administrative control of the General Officer Commanding-in-Chief, Mesopotamia Force, the accounting arrangements were transferred to the control of the Government of India. A Field Controller of Accounts was appointed for the North Persia Force to deal with the accounts of local expenditure from October 1918.

137. About the same time, arrangements were made for the posting to Birjand and Meshed of a financial and accounts staff to deal with the expenditure of the troops employed in East and North-East Persia. A Field Account Officer was also appointed to the Bushire Force.

138. In December 1918, an important change was made in the financial organisation of the Mesopotamia Force. The functions of the Chief Accounts Officer and Financial Adviser were separated; and a Deputy Field Accountant General was appointed to perform the functions of the former. A Deputy Controller of Audit and Accounts has also been appointed for the forward area. Earlier in the year, an independent audit officer had been appointed for the Agriculture and Irrigation Directorates.

139. With a view to facilitating the prompt settlement on demobilisation of the accounts of British soldiers in Indian pay, the preparation of the accounts of all British warrant officers, non-commissioned officers and men of British units serving in India and Burma, who are borne on regimental pay lists, was transferred from the 30th November 1918 to a Fixed Centre Disbursing Officer at Poona, working under the control of the Field Controller of Military Accounts. The accounts of British troops both in India and in the field are now being prepared on loose leaf ledgers and arrangements have been made for the revision of past accounts in cases where the men have not signified their acceptance of the correctness of their accounts.

140. The system of preparation of the accounts of Indian troops on a nominal basis is working smoothly and satisfactorily, both from the point of view of the commanding officers and the audit authorities.

141. As already stated, the store and manufacture accounts relating to the operations of the Indian Munitions Board in certain cases have not yet been completely settled; and representatives of the Central War Controller are now engaged at Calcutta and Bombay in building up these old accounts from the outset. Arrangements have also been made for proper stock-taking at Calcutta and Bombay by stock-verifiers working under the representatives of the Central War Controller.

142. In the course of audit of the bills of purchasing officers of the Indian Munitions Board, certain cases came to light in which the rates passed by the executive officers were obviously high. The matter was brought by the Central War Controller to the notice of the Board in August 1918 and important suggestions were made with the object of securing more adequate financial control over these purchases. Orders have recently been issued by the Board accepting these suggestions generally.

143. In November 1918, arrangements were made with the co-operation of the General Officer Commanding-in-Chief, Mesopotamia, for the introduction of a stricter financial discipline in respect of the issue of advances of pay to officers in the field and of the accounts of imprest holders. To prevent heavy overdrafts, limitations have been imposed on the account of personal advance which an officer can draw in the field in any month; and an Advance Book has been introduced which an officer must produce before the field treasure chest officer when he desires to draw an advance of pay. Instructions have also been issued for the proper maintenance of accounts by imprest holders and for the prompt submission of such accounts and the supporting acquittance rolls.

144. Recent reports received from the Audit Officers in Mesopotamia show that the store accounts are now on the whole in a satisfactory condition, except those relating to the Inland Water Transport Directorate. Under my instructions, the Military Accountant General has asked for a further report on the latter accounts.

145. The want of adequate arrangements in the field in respect of the maintenance of store accounts has made it difficult for supplying departments in India to obtain consignees' receipts in respect of stores sent from India to Mesopotamia, and to some of the other theatres, particularly in the earlier years of the war. Disputes over transit losses have also occurred in several cases between the supplying and receiving officers; and the matter has been further complicated by the fact that masters of hired transports are not responsible for transit losses in stores carried by them. The question of introducing more effective arrangements for the prompt securing of final receipts for stores supplied from India to Mesopotamia has been under the consideration of the Government of India for some time; and after a protracted discussion they accepted a proposal made by the local authorities that the representatives of the latter should take over the stores at Indian ports and give final receipts for them. Before, however, the necessary organisation could be provided, information was received about Turkey's surrender; and it was decided not to proceed further with the matter. In cases where after repeated attempts, supplying departments, or audit authorities, in India have failed to obtain a consignee's receipt, with or without a deficiency statement, the value of the stores shipped from India is debited in the war accounts, provided that there is adequate evidence of shipment.

146. No change was made during the year under review in the system Accounts of compiling war accounts.

General Remarks.

147. The following remarks are not confined to the year under review, but refer also to the year 1918-19.

148. The only important change of classification during the year under review, related to the Delhi Province.

The receipts accruing from the New Capital Project with the exception of the sale proceeds of land sold outright and of materials and tools and plant had hitherto been adjusted under "XXXI—Civil Works—Delhi Project" but the Secretary of State has decided that all receipts of whatever nature should be credited in reduction of the Capital outlay, retrospectively from the commencement of the Project.

Inspections and Test-Audits.

**Ones by the
Editor
General.**

149. In the year 1918-19, I visited the following offices:—

CIVIL ACCOUNT OFFICES.

- (1) Office of the Accountant General, Bengal.
- (2) " " " " Bihar and Orissa.
- (3) " " " " United Provinces.
- (4) " " " " Bombay.
- (5) " " " " Punjab.
- (6) " " Comptroller, India Treasuries.
- (7) " " " Assam.

POSTS AND TELEGRAPHS ACCOUNT OFFICES.

- (8) Office of the Accountant General, Posts and Telegraphs.
- (9) " Deputy Accountant General, Posts and Telegraphs, Nagpur.

MILITARY AND MILITARY WORKS ACCOUNT OFFICES.

- (10) Office of Examiner of Accounts, Military Works.
- (11) " Controller of War Accounts.

RAILWAY ACCOUNT OFFICES.

- (12) Office of the Accountant-General, Railways.
- (13) " Chief Auditor, North-Western Railway
- (14) " " " Eastern Bengal Railway.

During the cold weather of 1918-19 I was prevented from touring owing to urgent work at headquarters in connection with the Montagu-Chelmsford Report.

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150. The work of inspection and test-audit by Civil Deputy Auditors General continued to be suspended during the year 1918-19 owing to the shortage of officers in the Department. Although the war has ended and officers are returning from leave and from deputation, others are proceeding on leave and it will be some time yet before the inspection work can be resumed.

The same remarks apply to the inspection of Railway Audit Offices by the Deputy Accountant General, Railways.

The ordinary inspection work of the Military Deputy Auditors General remained suspended throughout the year 1918-19, as in the previous year. The Military Deputy Auditor General, Southern Command, continued to visit the account centres in India in connection with British Troops accounts, scrutinising the correspondence in connection with last-pay certificates, non-effective accounts and family allotment rolls, in order to bring to light any marked defects in the work. He also held special classes of instructions at Poona for the training of the additional Army Officers and Deputy Examiners sanctioned by Government for the inspection of accounts of Indian units and depôts. He was placed on special duty in connection with the recent formation of the fixed centre Disbursing Office at Poona and the Central Record Office at Bombay, for the audit of accounts and maintenance of records of all British units in India and Burma. In addition to this, both he and the Military Deputy Auditor General, Northern Command, were employed in inspecting the accounts of various units and depôts of the Indian Army.

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counts.**

The Examiner of Press Accounts and his staff inspected the Government Presses during 1918-19. The settlement of the contractors' paper account, (which had not been maintained after the introduction, from 1st April 1915, of the system of supplying contractors with the exact amount of materials required for each job), took a considerable time of a large portion of the

staff. It involved the preparation of a complete record of the transactions since 1st April 1915, from the files in the contractor's office and the vouchers in the Stationery Office. The Indore Agency Press accounts were also audited and inspected at the special request of the Agency. The accounts in all the Presses examined were found to be generally more or less well kept, excepting in one case where various irregularities were noticed in the posting of paper accounts for 1917-18.

The Examiner of Customs Accounts was engaged during the year 1918-19 ^{Custom House Accounts.} in carrying out a test audit of the accounts of the Bombay, Madras and Karachi Custom Houses. No serious irregularities worthy of special mention were noticed during the year under review.

151. Owing to their importance, the inspection of treasuries and of Public Works divisions by accounts officers was not allowed to suffer during the year under review by the shortage of officers. A proposal is now under consideration to have certain receipts—Land Revenue, etc., of District officers audited during treasury inspections. If this is eventually adopted, the inspection of treasuries will form an important supplement to the audit at headquarters. At present, the main object attained by a Treasury inspection is to see that the procedure laid down to ensure against losses by fraud, etc., is observed. The inspection of a Public Works division has, however, a different object. A very large and important part of the audit and check, viz., that against initial records and against estimates and agreements, is effected locally at inspections. It is not possible to exercise that check or audit at headquarters. I am considering a proposal to have the complete accounts of at least one sub-division in each Public Works division test-audited during the inspection of the division.

152. Apart from the local inspections of the departmental accounts of the numerous Government institutions and quasi-public bodies such as those referred to in paragraph 132 of my last report, the Local Audit Department in the different provinces is concerned with the audit of a large number of local bodies, e.g., Municipalities, District Funds, Local Boards, Notified Areas, Cantonment Funds, Dispensary Funds, Trust Funds and Court of Wards. The work of the Department is steadily expanding and developing, as new accounts are brought under local audit and the income and expenditure of local funds in several provinces increase. This extension of work necessitated an increase of the Local Audit staff in some provinces during the year under review. In addition to the regular periodical inspections and audits, the Department was occasionally required in some provinces to undertake special audits either in connection with the accounts of private bodies, or in connection with defects or suspected mal-administration of particular items of Government accounts. The attention of the Department in some provinces was also engaged during the year in the formulation or improvement of accounts and account rules of local bodies. The inspections of the accounts of Government institutions, undertaken by the Department during the year, showed that, generally speaking, the accounts remained in a satisfactory state, but disclosed a few instances of financial irregularity, some of which have already been mentioned in the present report.

Changes of Rules and Procedure.

153. The book of financial powers, referred to in paragraph 135 of my last ^{Book of financial powers.} report, has since issued.

154. The question how far it is the duty of an Audit Officer to call for the sanction of the Government of India or the Secretary of State to the appointment of an outsider to a post ordinarily reserved for a member of a particular service, or to the recruitment of an officer for a service otherwise than in accordance with the rules approved by the Government of India or Secretary of State for that service, has been finally decided, and the duties of Audit Officers in the matter have been laid down by the Government of India in their Finance Department Resolution No. 513-E. A., dated 5th November 1918.

~~revision of
to Public
Works and
Civil Account
Codes.~~

155. An officer has been placed on special duty in connection with the preparation of the new Public Works Department and Public Works Accounts Codes mentioned in paragraph 137 of the last report. The Executive Code has been finally approved for publication. The Accounts Code will not be ready for some time as it will have to be brought into conformity with the recent changes in rules and procedure in connection with the amalgamation of the Civil with Public Works Accounts. The same officer has also been entrusted with the reprinting of the Civil Account Code.

~~Finance and
Revenue
Accounts.~~

156. The question of the revision of the Railway portion of the Finance and Revenue Accounts, referred to in paragraph 143 of the last year's report, is still under consideration.

~~System of
payment of
Government
dues by che-
ques.~~

157. I am considering, in consultation with the Controller of Currency and Civil Accounts officers, the question whether it is not desirable that cheques drawn by private individuals and bodies should be accepted at treasuries in payment of Government dues or in settlement of other transactions, so far as this can be done with reasonable safety.

~~Simplification
of accounts
for audit
processes.~~

158. No new measure of simplification was initiated during 1917-18. The only points which need be mentioned here are the following :—

- (a) Decisions have been arrived in respect of detailed heads under :—
 - (i) Salaries.
 - (ii) Establishments under 3—Land Revenue.
 - (iii) The major head 22—Education.
- (b) The new system referred to in paragraph 140 (c) of the last report, by which supplies of service stamps may be obtained by officers without any money having to pass in the course of the transaction, has also been extended, with slight modifications, to the Railway and Military Departments.
- (c) In the Punjab the budget estimate of the cost of permanently sanctioned appointment will be prepared in future in the office of the Accountant General and the details of such establishment (except those of gazetted and non-ministerial appointments) will be omitted from the printed estimates. The Local Government will also decide, in consultation with the Accountant General, whether in future details of gazetted and non-ministerial establishments will be shown in the printed estimate. The introduction of this system, with or without modification, in other provinces has been left to the discretion of the Local Government concerned.

~~General Prov-
ident Fund.~~

159. The withdrawal of the concession of permitting the substitution of life policies for subscription to the General Provident Fund has been approved by the Government of India and recommended to the Secretary of State for sanction. If sanctioned, this will apply to future entrants only.

~~Public Works
Accounts.~~

160. The scheme of the revised system of Public Works Accounts, referred to in paragraph 136 of my last report, has been finally approved by the Government of India, who have desired that it should be introduced completely so as to govern the preparation of all the accounts of 1919-20. The Government of India have, however, allowed discretion to Local Governments to adopt the Bengal system of accounts, in whole or in part, should they desire to do so. The main features of the revised system are :—

- (a) Synchronisation of the Public Works and Civil Accounts;
- (b) Payment of salaries, travelling allowance and contingencies from treasuries on bills, instead of by cheques;
- (c) Introduction of the civil system of sectional audit for non-gazetted establishments of the Public Works Department; and
- (d) Abolition of letters of credit.

161. A scheme of local audit of station accounts in substitution for the present system of audit in a Central Office has been introduced in two sections of the North Western Railway as an experiment. The object is to reduce establishment without impairing the efficiency of audit. The scheme is as yet in too early a stage for the expression of any opinion.

162. To ensure a more intimate acquaintance with the fundamental principles of accounts rules and procedure on the part of Engineers, I have suggested to the Government of India in the Public Works Department, that these officers may be attached to a division for a certain period in the beginning of their service and then be attached to the offices of the local Accountant General for a short period. It is hoped that the knowledge thus obtained will minimise the number of financial and account irregularities now occurring in this Department.

163. As it has been found impossible to verify annually by actual count the balances of all the Stock Forms in the hands of the Contractors for Printing Government of India Forms, the Government of India, Commerce and Industry Department, sanctioned on my recommendation the discontinuance of the existing procedure and substitution in its place of a more connected concurrent audit of the accounts of Forms than has hitherto been applied, and of a verification of the balances of the Forms at the time when fresh supplies are ordered. Details in connection with the new procedure are under consideration, as also details in connection with the introduction of uniform depreciation rates sanctioned by the Government of India, Commerce and Industry Department, referred to in paragraph 142 of my last report.

164. The emergency procedure in connection with the execution of urgent military works, referred to in paragraph 149 of the last report, has since received the approval of the Secretary of State. It was not, however, possible to effect any reduction in the balance of expenditure placed under objection in audit remaining unremedied to the end of July 1918, as the actual working of the new proposal was not settled by the audit office in correspondence with the Director General till the middle of October 1918. Thus the actual effect of the procedure is yet to be seen.

165. A considerable change was effected during the year in the methods employed to control and audit the passes issued to employés of the North Western Railway. The old procedure was that laid down in paragraph 132, Volume I, of the State Railway Open Line Code. All collected passes were, or were supposed to be, examined singly and checked with the returns of free passes issued; irregularity statements had to be made out, and various statements compiled. This procedure was practicable so long as the number of passes to be dealt with was small, but not when, as on the North Western Railway, the number of passes issued monthly amounts to about twenty thousand. A new system, which a year's working has shown to be a distinct improvement, has been introduced on the North Western Railway. Each officer issuing passes is now made responsible for seeing that passes issued by him are not irregularly used, and are returned after use, and that effective action is taken where the privilege is abused. The Chief Auditor at his periodical inspections sees that due attention is given to these points. The question of the introduction of this procedure on the other two State Railways has been taken up.

166. The audit of labour bills has been improved during the year. Formerly, while each bill was fully checked arithmetically, a check which had already been applied in the District Office, the essential check with the original muster rolls was omitted. Under the new arrangement, the arithmetical check in the Audit Office and certain other processes, where the real responsibility lay with the officer submitting the bill, have been discontinued, and the duties of the District Offices in these matters have been clearly indicated to them. The bill on receipt is examined generally to see that it complies with all essential requirements of audit and is then paid. Later, after the paid bills come back, 10 per cent. of them are subjected to a searching test audit in conjunction with the original muster sheets which are specially called in for this purpose. The revised procedure which has worked most satisfactorily has been introduced on all the three State Railways.

Railway
station
accounts.

Training of
junior Public
Works officer
in accounts
rules and pro-
cedure.

Press
Accounts.

Emergency
procedure in
connection
with the
ex-
ecution of
urgent mili-
tary works.

Railway
Accounts:
Improvement
of the system
for the audit
free passes.

Railway
Accounts:
Change in the
procedure for
audit of
labour bills.

Railway
Workshop
Counts.

167. The Accountant General, Railways, continued his investigation of the Workshop Accounts Committee's Report during the year under review, taking up the recommendations separately and dealing with them in a series of notes which were sent through the Railway Board to the management of the North Western Railway. Almost all the proposals were accepted and introduced on that Railway and the decisions arrived at were also communicated by the Railway Board to the Eastern Bengal and Oudh and Rohilkhand Railways for consideration and adoption. At the end of the year the changes had not been in operation for a sufficiently long time to judge of their effect, but there is no doubt that, besides reduction of work and of the staff employed in the compilation of the accounts, the reforms introduced will enable the accounts to be ready at an earlier date for the use of the administrative authorities. The reforms that have so far been introduced are briefly described below.

Outturn Statement.—This very voluminous return which gave details work by work as to description, authority and expenditure, the last classified under labour, stores, general charges, etc., in respect of items adjusted during the month and outlay incurred during the month on works in progress, has been abolished.

Suspense Accounts.—Under previous rules, outlay incurred in workshops had to be retained on the suspense account of the workshops until the bill for the work was accepted by the Officer or Department for which it was done. Thus delay in acceptance delayed the clearance of the suspense account. District officers have now been instructed to record on their requisitions the head and sub-head of account to which the expenditure is chargeable.

General Charges and Indirect Charges.—A working rule has been devised for the calculation of 'General Charges' and 'Indirect Charges,' which, while producing the same result as the present method of calculation, effects a large saving of time and labour.

Simplification of the accounts of running sheds.—The distinction made in these accounts between labour employed in cleaning, etc., and repairs has been abolished and the cost of the whole of the establishment employed and material used in the running shed is taken direct to the revenue final head, thus abolishing for these running sheds the maintenance of a workshop account on account of repair works.

Petty Jobs.—It has been arranged that in the case of individual jobs for other departments and private persons estimated to cost not more than Rs. 500, the debit to the department or person concerned should be of a fixed sum estimated by the Works Manager or other authorised officer as the probable cost, the estimate to be an all-inclusive one, that is, one which takes into account cost of labour, stores, and all general and indirect charges. All jobs under Rs. 500 will under this proposal be charged to one work order headed 'minor jobs' which will be credited with the amounts received for such jobs.

Labour Pay Sheets.—The revised procedure followed in respect of labour pay sheets of the Engineering Department described in paragraph 166 has been extended to the labour pay sheets of the Locomotive and Carriage and Wagon Departments.

168. To enable the Audit Officer to exercise a proper scrutiny over the recovery of telephone rents, which constitute an important source of revenue to the Telegraph Department, telephone returns submitted to Audit will show in future the length of the line, the number of instruments, etc. The new system is at present under trial.

Miscellaneous.

work in
offices
than
7.

169. The pressure in the Account Offices, even in those not directly concerned in military matters, on account of extra work imposed by the war continued during the year under review, and the staff in those offices remained depleted on account of deputation of officers and clerks in connection with war work. The extra work was mainly in connection with recruiting charges, the First Indian War Loan, accounts of hostile firms, custody of enemy property, family allotments of men on field service, expenditure on enemy internment camps, and payment of pensions due to the war.

In every Civil Account office notably those of the Accountant General, Bombay, and of the Comptroller, India Treasuries, there were other exceptional forms of extra work due to the war. In Railway Audit offices the considerable increase of military traffic and the collection of surcharge on freights have added to the labours of the staff. But the offices which have felt the strain most severely have been the Posts and Telegraphs Audit Offices. The expanded operations in Mesopotamia, the increased number of Field Cash Accounts, frequent transfers and return of men from and to the field, the accounts of the Field Post Offices, the large increase in the number of undeliverable money orders consequent on the movements of troops and camp followers, and the work in connection with cash certificates have imposed an unprecedented burden. In addition to all this, the money order work has increased enormously.

170. In connection with the recommendations made by the Royal Commission on Public Services in India, certain proposals connected with the recruitment of the members of the Indian Finance Department and the rate of pay for Accountants General have been submitted by the Government of India to the Secretary of State. Indian Finance Department.

171. The statement given below shows separately for the years 1912-13 Cost of Audit establishments. and 1917-18 the percentage which the cost of audit establishments for the Civil and Public Works and Posts and Telegraphs Departments bears to the total amount of receipts and expenditure audited for those Departments. It will give a rough indication of the extent to which the numerous and, in some cases, important reforms (e.g., the amalgamation of Civil and Public Works accounts, and simplifications of different accounts and audit rules and procedure), which have been introduced in Government Audit offices of late years, have resulted in a reduction of the proportionate cost of audit.

	1912-13	1917-18.
(1) Total Civil and Public Works Receipts and Expenditure	78,46,88	87,13,75
(2) Total cost of Civil and Public Works Audit Establishment	47,87	50,45
Percentage of (2) on (1)	·604	·578
(3) Total cost of Posts and Telegraphs Receipts and Expenditure	76,81,60	1,03,35,87
(4) Total Posts and Telegraphs Audit Establishment	11,05	12,87
Percentage of (4) on (3)	·144	·124

172. In connection with the project for the construction of the buildings and other works for Military Police Battalions, at certain stations in Assam, for economy effected at the suggestion of the Audit Department. which administrative approval for Rs. 7,07,520 was accorded by the Secretary of State, estimates for the collection of timber, manufacture of lime, manufacture of bricks, etc., aggregating Rs. 5,03,516, was sanctioned under 'Suspense.' It was noticed at an accounts inspection that although the project estimate of the Military Police and component parts thereof had not been sanctioned by that time, and although it had not been decided which of the projected works were to be taken in hand first, contract agreements for the manufacture of bricks, timber and lime as provided for in the sanctioned estimates referred to above, had been duly executed and accepted by competent authority. It was pointed out that the collection of such large quantities of materials seemed to be unnecessary and that it would tend to far greater economy were the collection of these materials confined to the actual

annual requirements of the work intended to be undertaken. The amount of the original contract agreement has since been reduced by Rs. 1,97,957 and the execution of the works has been sanctioned by the Government of India.

From a scrutiny of the stock returns of a Public Works division in Assam it was seen that there were many items, which had not been operated on for more than two years. It also appeared that when indents were made for materials to meet the requirements of works in progress, the list of articles in stock was not always consulted, e.g., there were in the stock list of a sub-division corrugated iron sheets of different sizes with a book value of over Rs 1,200 and a market value of over Rs. 4,000. The sheets were originally obtained for certain projected works which had been indefinitely postponed, but similar sheets for another work under construction were indented for on the 26th November 1917. On pointing this out to the Executive Engineer the indent was modified and a saving of about Rs. 2,000 was effected. The necessity for utilizing as far as possible the stock materials for works in progress was suggested by the Audit Office to the Local Administration, who issued orders on the subject.

Services rendered by Indian Finance Department in connection with the war.

173. Out of a total cadre of 166 officers and some 5,000 men, the Indian Finance Department has spared 51 officers and about 900 men for services in connection with the war, of whom 22 officers and 23 men were employed on purely military duty. Two of the officers have been killed in action, one has been missing over two years and several clerks have met death whilst on active service.

Four officers have been awarded distinctions for war services, the honours including two C. B. E's., a D. S. O. and a M. C., and three officers and four accountants have been mentioned in despatches.

The majority of the officers and men have undertaken financial, audit and account duties and much valuable service has been rendered. But the Department has had representatives in the Infantry, Cavalry, Gunners, Royal Engineers, the Supply and Transport, and Flying Corps and on every front. In England, the officers of the Department have worked in the Admiralty Labour Department, the Admiralty Intelligence Department, the office of the Controller of Merchant Ship Building, the Ministry of Munitions, the War Office and the India Office. In Mesopotamia, the Director of Blockade, Mesopotamia Expeditionary Force, was a former member of the Department, while other officers have worked in Local Resources and in Food Control. The deputation of such a large proportion of the officers and men has thrown a very great amount of extra work on to the shoulders of those who have had to remain behind, in many cases against their will.

Action taken in previous years.

174. The case mentioned in paragraph 45 (e) of the Audit and Appropriation Report for 1914-15, relating to the Bombay Government, is still outstanding. All the items brought to notice in the Report for 1915-16 have been settled with the exception of the case mentioned in paragraph 45 (b), relating to the United Provinces and a few cases relating to Burma and Bombay, which are under correspondence with the Local Governments concerned. As regards the report for 1916-17, some items have been settled and the others are either under correspondence or await the report of the Local Government or Administration, as to the action taken. I have not yet received any report from the Burma Government, the Local Administrations of the Delhi Province and the North-West Frontier Province, the Railway Board and the Department of Commerce and Industry of the Government of India, regarding the action taken on the irregularities relating to 1916-17, which concern them. Reminders have been sent to those authorities.

M. F. GAUNTLETT,
Comptroller and Auditor General.

The 8th April 1919.

Appendix.

Details of further cases referred to in paragraphs 11, 14, 20, 41, 42, 44, 47, 49, 56 and 62-A of the report.

CIVIL DEPARTMENT.

1. (1) A sum of Rs. 706-8-3 was drawn on the 30th March 1918 by a Superintendent of Drawal Police for Secret Service expenditure, although he did not even know the exact extent of the money in charges at the time. The amount was placed by him in deposit, and it was only after the close of the year 1917-18 that he ascertained that the actual expenses amounted to Rs. 318-14-0. At the request of the Audit Office, he refunded the balance of Rs. 387-10-3 into the treasury on the 27th May 1918. The Local Administration observed that the officer had proceeded on leave on medical certificate out of India and could not be communicated with, otherwise he would have been admonished and directed to be more careful in future.

(2) A District Forest Officer drew on the 28th March 1918, a sum of Rs. 225 on account of certain construction and repairs works. On the Audit Office calling for sub-vouchers, two payees' receipts for Rs. 75 and Rs. 130-1-9 only were furnished in August 1918, and the unspent balance of Rs. 19-14-8, was adjusted on the 1st October 1918. The receipts furnished showed that payments had not been made till the 10th July and 15th August 1918, respectively.

(3) A sum of Rs. 86-11-9 was drawn on the 25th March 1918 by a Deputy Commissioner for supply of liveries to Excise peons, while payments of Rs. 67-6-0 and Rs. 19-5-9 were made on the 6th June 1918 and 10th September 1918, respectively. The Deputy Commissioner explains that the amount was drawn before March 1918 to prevent its lapse. The matter has been reported to the Local Administration whose orders are awaited.

(4) (i) A sum of Rs. 360-0-0 was drawn from the treasury on the 30th March 1917, by Assam. the Commandant of a certain Military Police Battalion and the amount was remitted to a Calcutta firm on the 31st March 1917, for the supply of stoneware pipes which were not received till the 13th and 14th May 1917. The firm's receipt which was dated the 12th April 1917, stated that the money had been received on account of the cost of the earthenware pipes to be supplied. The irregularity was noticed in the course of local audit during 1917-18.

(ii) In the course of the local audit of a civil police account it was noticed that two sums of Rs. 541 and Rs. 747-12-0 were drawn from the treasury on the 26th March 1917, on account of price of clothing and remitted to two firms by remittance transfer receipts on the following day, though the goods were not received till the 12th April 1917 from one firm, and up to the 7th July 1917 from the other.

In both cases the irregularity was reported to the Local Administration, who have censured the officers concerned.

2. (1) A sum of Rs. 118 was lost from the house of a Sub-Treasury officer who had been in the habit of closing the sub-treasury before the day's transactions were closed and of taking home the money received in the later part of the day. The amount was made good by the Sub-Accountant. The Local Government reduced and transferred the Sub-Accountant and withdrew the concession allowed to the Sub-Treasury officer of a year's extension of service.

(2) There was a loss of furniture and mathematical instruments to the extent of Rs. 2,089-8-10 from the stock of a Land Records Office. The Superintendent failed to exercise proper supervision over the up-keep of the stock-books for which his promotion was stopped. The head clerk and the record-keeper who were primarily responsible for the loss were dismissed.

3. An establishment bill in which the details worked up to Rs. 4,586-14-1 only but the Overpayment total was wrongly shown as Rs. 5,586-14-1, was paid at the treasury in February 1918 for the occasioned latter amount, and the treasury officials apparently failed to check the arithmetical calculation. The overpayment of Rs. 1,000 was recovered in March 1918, and the Treasury Officer Delhi. was warned by the Local Administration to be more careful in future.

4. (1) A Divisional Forest Officer drew an advance of Rs. 1,340-12-0 in May 1917, and Irregular payment of Rs. 604-8-0 in June 1917, for purchasing post office cash certificates. The irregularity was brought to the notice of the officer. The amounts were recovered in September 1917.

(2) Similar advances of Rs. 170-8-0 and Rs. 439 for the same purpose were drawn by two other Divisional Forest Officers in April and May 1917 respectively, and were fully recovered.

The cases have been reported to the Local Government and their orders are awaited.

5. The Superintendent of a Jail charged in his contingent bill for April 1917 a sum of Postponement Rs. 312-8-0 being the cost of Jowari purchased in February 1917. On enquiry as to why of liabilities the charge was not drawn during the year in which it was incurred, the officer stated that to evade objections, out of the expenditure incurred on the above account Rs. 550 was charged in March 1917, Baluchistan. and, as there was no balance available from the year's grant, Rs. 312-8-0 was drawn during the next year. The Local Administration issued necessary instructions to the disbursing officers prohibiting the above practice which was opposed to the code rules.

~~ble claims~~ 6. (1) A teacher in a Government Girls' School drew on the 8th October 1917 a sum of Rs. 16-9-6 on a contingent bill, which was not countersigned by the Inspectress of the Circle. The same amount was again drawn on the 8th January 1918 on a contingent bill countersigned by the Inspectress. The second claim was noticed in the course of audit, and the Director of Public Instruction has since reported that the amount was recovered from the teacher and remitted to the treasury on the 4th November 1918, and that her services were dispensed with.

(2) Grants-in-aid amounting to Rs. 888 for giving code pay to the teachers of primary schools and for the improvement of the pay of untrained teachers of a certain municipality were paid twice in March 1918, once on bills preferred by the President of the Municipalities and countersigned by the Educational Inspector and again on bill preferred by the Deputy Educational Inspector. The excess payment was recovered in June 1918. As such grants are adjusted in the Accountant-General's office, no cash payment was admissible, and yet the Treasury Officer paid the grant twice. The Local Government ordered that the attention of the officer concerned should be drawn to the irregularity and he should be requested to take suitable measures to avoid the recurrence of such irregularities in future.

Provinces. (3) (i) The sum of Rs. 8-12-0, on account of pension for November 1916, was paid twice to a pensioner, once on the 8th December 1916 and again on the 28th June 1917.

(ii) The sum of Rs. 3 on account of pension for May 1917 was paid twice to a pensioner, once on the 8th June and again on the 11th July 1917.

The excess payments in these cases were recovered on the 3rd July and 7th August 1917, respectively.

and Orissa. (4) A pension of Rs. 34-8-6 for January and February 1917 was paid twice at a treasury, once in March 1917 and again in June 1917. The excess payment was recovered in September 1917.

(5) A pension of Rs. 1-15-2 for May 1917 was paid twice at a treasury, once in June 1917 and again in August 1917. The excess payment was recovered in October 1917.

(6) A contribution of Rs. 165 to a Dispensary Committee was twice paid by a treasury, once in September 1917 and again in January 1918. The excess payment was recovered in February 1918. The Sub-Treasury officer and the accountant, who were responsible for the double payment, have been warned by the Local Government, and a note of the irregularity has been made in the latter's service book.

at Provinces. (7) In a certain Treasury, the payment of interest was not recorded on the reverse of Government Promissory Notes, on two different occasions. This resulted in double payments of interest of Rs. 35 and Rs. 658-4-0, respectively. Recoveries of the second payments were effected subsequently.

(8) A sum of Rs. 1,020 on account of grant for the maintenance of a Local Board School for the year 1917-18 was drawn twice by the Chairman of the Local Board, once in September 1917 and again in March 1918. The amount overdrawn was refunded in May 1918. The case was reported to the Local Administration, who warned the Chairman.

(9) A sum of Rs. 35-4-0 was twice drawn from the Treasury by a Superintendent of Police on account of purchase of arms, etc., once in August 1917 and again in November 1917. The amount overdrawn was refunded in March 1918. The matter was reported to the Inspector General of Police, who replied that the Accountant at fault was severely warned and the Superintendent of Police was asked to be more careful when signing contingent bills and registers, and informed that this kind of irregularity would, in future, be severely dealt with. The Local Administration approved of the action taken by the Inspector General.

7. In three cases, Public Works Department cheques for Rs. 879-11-0, Rs. 233 and Rs. 58 were wrongly cashed at treasuries other than those drawn upon.

8. The inspection of treasuries disclosed the fact that certain sub-treasuries kept money outside the accounts for long periods.

(i) A sum of Rs. 80 received in a Sub-treasury on account of the cost of erecting boundary pillars was kept out of accounts from 8th January 1912 to 12th May 1917. The Collector has taken steps to prevent such irregularities in future.

(ii) In two Sub-treasuries, three sums of Rs. 23, 162-8-0 and 72-5-10 were kept out of account from November 1916. They were noticed by the Inspecting Officer in April 1917 and the District Officer reported that they had been refunded in August 1917.

No special action was taken by the Local Government in these particular cases.

PUBLIC WORKS DEPARTMENT.

9. (1) Bricks—some at kiln and some at roadside—to the value of Rs. 1,028 were purchased by an Executive Engineer in March 1917 by debit to special repairs to a District Local Fund road. A final bill was, however, prepared for the bricks in October 1917 for a ~~small~~ amount and the whole amount previously paid was recovered by deduction from a bill for other works paid in that month. The bricks in question were rejected after a lapse of seven months as they were found on the first outbreak of rain to contain bad earth. The matter was brought to the notice of the Local Government and their orders are awaited.

(2) A work had been completed before June 1916, and in March 1917, the Sub-Divisional *Punjab* officer in order to utilize savings purchased white lime worth Rs. 225 for the work, and in the same month issued from stock materials to the value of Rs. 270. Some of the materials were subsequently written back and the others worth Rs. 226 remained unaccounted for. The Local Government ordered that the Sub-Divisional officer should be made to pay the carriage charges and should be warned that serious notice will be taken of such carelessness in future. The Audit Office has since asked the Executive Engineer to account for the remaining materials.

(3) A Sub-Divisional officer showed in his return the issue of paints to the value of *Burma*, Rs. 285-7-0 on the 31st March 1917, charging the same to an estimate for the maintenance of a boat. Out of this, materials costing Rs. 68-7-0 were not used and were brought on to stock in April 1917 by credit to the estimate for the maintenance of the boat for the year 1917-18. It was explained that the issues were made between the 5th and 11th March, though shown by the storekeeper as issued on the 31st March 1917. It was, however, admitted that the whole of the paints could not be used in March and that the credit in April was due to the transfer of the materials to another work where they were urgently required. The matter was brought to the notice of the Local Government whose orders are awaited.

(4) Two bills for Rs. 102-10-4 and Rs. 142-2-4 were paid by a Sub-Divisional officer on *Central Province* the 29th March 1917, for articles which were actually received on the 2nd April 1917. The Local Administration stopped the promotion of the Sub-Divisional officer for six months as a punishment.

10. In one Division, payments amounting to Rs. 7,158-8-0 were made to a contractor between 17th May and 17th September 1917, while the agreement was accepted by the Superintending Engineer on the 19th September 1917. In another Division, the first payment on a work was made on the 23rd January 1917, and Rs. 2,976 was paid in all prior to the acceptance of the agreement on the 14th April 1917. In a third Division, the first payments on two works were made on the 27th and 24th March 1917, and total payments amounting to Rs. 5,082 and Rs. 1,834, respectively, were made prior to acceptance of agreements for the works on the 28th July and 15th August 1917, respectively. In a fourth Division, the first payment for a work was made on the 26th December 1916, and a total payment of Rs. 8,458 was made prior to the acceptance of the agreement on the 28th July 1917. In a fifth Division, the first payment was made on the 19th March 1917, and the total amount, paid prior to the acceptance of the agreement on the 7th January 1918, was Rs. 2,301.

Want of, or irregularity in, agreement for the execution of Public Work Central Province

11. (1) An expenditure of Rs. 1,029-9-0 incurred in March 1917, on a work was debited to *Irregular action with a view to evading financial rules or audit objections Punjab* the estimate for another work and was written back to the former in June 1917, when an estimate was sanctioned therefor. The Local Government invited the attention of the Executive Engineer to the local orders on the subject which insist on the required sanction being obtained promptly.

(2) In a Division, Rs. 1,254-2-5 were written back in the 2nd Supplementary Accounts for March 1917 from one work to another. The write-back was made simply to avoid an excess over the sanctioned estimate. The Local Government acknowledged that the procedure followed was irregular, and issued a general circular that any similar breach of the rules would in future be seriously dealt with.

12. In one division eight cases came to notice in which liabilities aggregating Rs. 336-3-0 incurred in November and December 1916, were postponed till April and May 1917, because the allotments for the works in question had been exhausted. The Executive Engineer was warned by the Local Government not to allow such irregularities to occur again.

Postponement of liabilities evade audit objections United Province

13. Cement to the value of Rs. 216 was issued to a contractor in March 1917, but was not debited to contractor's account. The final bill was paid in October 1917, and on the omission being pointed out recovery of the value was made in November 1917. The matter has been reported to the Local Government.

Irregular upkeep of contractors accounts Burma

14. (1) In a certain Division earnest money received in cash along with the tenders for works was not entered in the cash book at the time of receipt, as required by the rules. In one instance Rs. 1,490 received on the 25th April 1917, remained out of accounts till the 6th June 1917 when Rs. 90 of the amount was refunded and the balance was entered in the cash book on the 12th June 1917. The delay was ascribed to oversight, and the clerk responsible was punished by reduction of four places in the seniority list. The Local Government passed no orders.

Delays in crediting cash United Province

(2) The care-taker of a dāk bungalow did not pay in promptly an amount of Rs. 28, i.e., *Central Province* for the period from 20th December 1914 to 9th June 1915 (Rs. 4), and for the period from 20th June 1916 to 23rd December 1916 (Rs. 19), recovered on account of dāk bungalow fees. It remained unaccounted for till January 1917. The care-taker was warned and fined. The Sub-Divisional officer did not regularly examine the dāk bungalow fee books and the Superintending Engineer ordered that this should be done once a fortnight, if a weekly inspection was found inconvenient. The Local Administration considered the action taken to prevent the recurrence of such delays as sufficient.

15. Materials (screw gearing shutters Rs. 1,333 and outstones and bricks Rs. 278) purchased for a work before March 1914, had been erroneously charged off to sub-heads and not included in the accounts of 'materials-at-site'. As the work was indefinitely postponed, the existence of the materials was lost sight of both in the Sub-Divisional and Divisional offices.

Irregularities in connection with mate rials-at-site accounts Madras

The bricks which had deteriorated in the meantime were sold by auction in November 1917 for Rs. 60 against the book value of Rs. 154. The Executive Engineer admitted that the loss was due to the non-submission of the accounts of materials-at-site. The other materials have since been brought in the surplus lists, as no use could be found for them in the Division. The Local Government observed that the failure to maintain accounts for the materials was most unsatisfactory and that the Superintending Engineer should see that such irregularities were not repeated.

**Shortage of
Stock.
Burma.**

16. In the course of an accounts inspection it was noticed that certain stock materials were omitted from the Sub-Divisional officer's half-yearly stock return for the period ending 30th September 1917, and were added thereto by the Divisional officer. These materials could not be taken as covered by the Sub-Divisional officer's count certificate and an enquiry was made which brought to light a shortage of 700 c.ft. of stone boulders. The matter was reported to the Local Government and is under investigation.



SUPPLEMENT TO

The Gazette of India.

No. 17. } CALCUTTA, SATURDAY, APRIL 26, 1919.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
DEPARTMENT OF COMMERCE AND INDUSTRY.

TARIFF VALUATION OF SUGAR.

The following statement shows in respect of each of the descriptions of sugar distinguished in the Tariff Schedule II (except molasses and all other kinds of sugar), first, the total imports into India in the month of March 1919, and the average value per cwt. as calculated on the returns received from the Customs Houses; and, secondly, a running total showing the total imports into India since the beginning of the year (1st October to 30th September) and the average net value per cwt. so far established. It is published in conformity with the procedure laid down in Customs Circular No. V of 1911, in order to enable merchants to compute the probable rate of duty for the year 1920:—

Description of sugar.	IMPORTED DURING THE MONTH OF MARCH 1919.			IMPORTED SINCE 1ST OCTOBER 1918.	
	Quantity.	Average net value per cwt.	Quantity.	Average net value per cwt.	
Sugar, crystallised, beet	Cwt.	R s.	Cwt.	R s.	
" " and soft, refined in China	11,861	22 12	34,927	24 4	
" " " from Egypt	527,224	16 12	3,792,720	15 8	
" " " from Java or Japan, [*] 23 Dutch Standard and above.	55,144	15 4	842,922	14 4	
" " " from Java or Japan, [*] 16 to 22 Dutch Standard.	...	...	...	...
" " " from Java or Japan, [*] 15 Dutch Standard and under.	205,893	18 2	1,072,907	16 9	
" " " from Mauritius equal to 16 Dutch Standard and over.					

* This revised classification has been adopted with effect from January 1918, in accordance with the classification of Japanese Sugar in item No. 18 of the Import Tariff schedule prescribed by the Government of India, Department of Commerce and Industry, Notification No. 1547-D, dated the 16th December 1917.

The imports of Sugar from Japan during the three months, October to December 1917, were 2,691 cwt. and the average value per cwt. was R 17 8.

H. A. F. LINDSAY,
Director-General of Commercial Intelligence.

A. H. LEY,

Secretary to the Government of India

DEPARTMENT OF STATISTICS, INDIA

CALCUTTA, APRIL 21, 1919.

Supplementary Memorandum on the SESAMUM (til or Jinjilli) crop of 1918-19.

THIS memorandum deals with the final estimates of the crop received from Madras and Hyderabad, and supplements the final general memorandum issued on the 22nd January last.

Madras (15·8 per cent of the total area under sesamum in British India).—The total area is now estimated at 656,000 acres, which is 20 per cent below last year's area. The decrease is reported to be probably due to the failure of the rice crop, especially in the Circars, after which sesamum is frequently taken as a second crop. There have, however, been good sowing rains in the south, where a good deal of late sesamum has been and is being sown. The total yield is estimated at 81,000 tons as against 113,000 tons last year, or a decrease of 28 per cent.

Hyderabad reports the area sown to be 512,000 acres, which is 13 per cent below the area of last year. The total outturn, as estimated by the District authorities, amounts to 14,000 tons as compared with 19,000 tons last year or a decrease of 26 per cent. But this estimate is considered too low as compared with the figures of export and the average yield of the adjoining British Territories and the Revenue Department of His Exalted Highness the Nizam's Government has thus raised it to 42,000 tons.

Consequent on the revised figures noted above, the estimates in the table appended to the final forecast, issued in January last, require modification, and the general results for all the provinces from which reports have been received are as follows:—

	Acres	Tons
1918-19 . . .	3,501,000	278,000
1917-18 . . .	4,271,000	351,000
Average for 5 years ending 1916-17 . . .	3,167,000	484,000

The detailed figures for the provinces are as follows:—

(1) Area

Provinces and States	1918-19	1917-18	Increase + or Decrease —
United Provinces . . .	Acres 1,132,000	Acres 1,038,000	Acres + 94,000
Central Provinces and Berar . . .	404,000	502,000	-98,000
Madras . . .	656,000	824,000	-168,000
Bombay (including Indian States) . . .	241,000	758,000	-517,000
Bengal . . .	215,000	225,000	-7,000
Bihar and Orissa . . .	(a) 216,000	114,000	+ 102,000
Punjab . . .	65,000	122,000	-57,000
Rajputana (including Indian States) . . .	15,000	44,000	-29,000
Amber-Merwara . . .	3,000	23,000	-22,000
Hyderabad . . .	512,000	589,000	-77,000
TOTAL . . .	3,501,000	4,271,000	-770,000

(a) Revised figure

(2) Yield

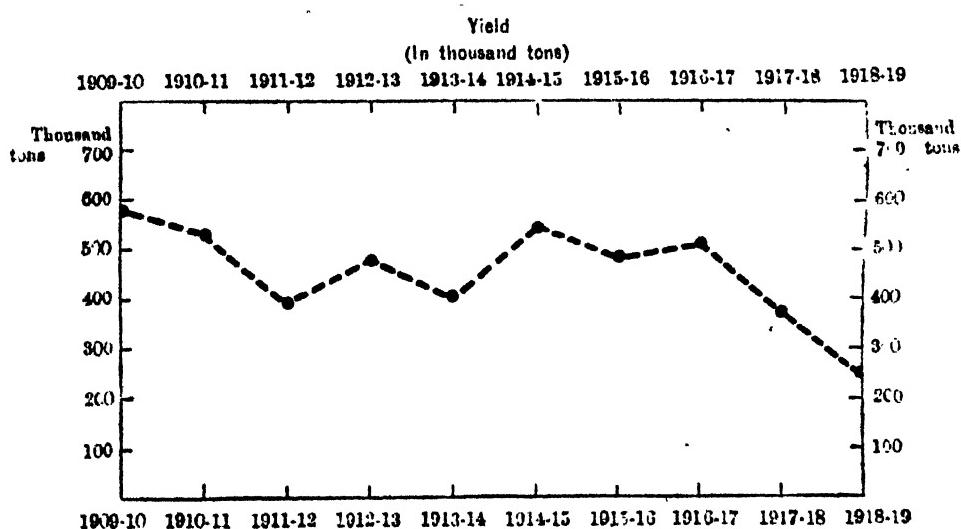
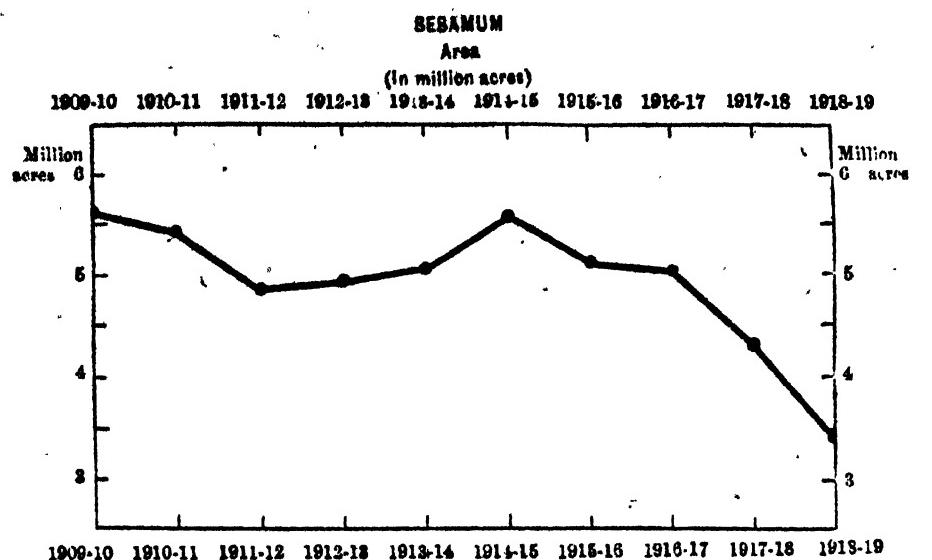
Provinces and States	1918-19	1917-18	Increase + or Decrease —	Yield per acre 1918-19	Yield per acre 1917-18
	Tons	Tons	Tons	Tbs.	tbs.
United Provinces . . .	46,000	82,000	-36,000	91	177
Central Provinces and Berar . . .	31,000	30,000	+1,000	150	134
Madras . . .	61,000	113,000	-52,000	377	307
Bombay (including Indian States) . . .	11,000	74,000	-63,000	102	219
Bengal . . .	28,000	34,000	-6,000	257	279
Bihar and Orissa . . .	(a) 10,000	20,000	-6,000	(a) 175	311
Punjab . . .	6,000	11,000	-5,000	204	202
Sind (including Indian States) . . .	1,000	4,000	-3,000	110	204
Ajmer-Merwara . . .	30	200	...	22	16
Hyderabad . . .	42,000	10,000	+32,000	164	73
Total . . .	228,000	381,000	-153,000	105	200

In addition to the area for which particulars are given above, the crop is grown in certain other tracts in British India (mainly in Burma,) and the average area so grown for the last five years has been some 1,232,000 acres with an estimated production of 19,000 tons.

Exports.—The quantity exported by sea from British India to foreign countries during the last five years ended 31st March has been:—

	Tons
1914-15	40,505
1915-16	13,773
1916-17	94,181
1917-18	11,193
1918-19	2,384

Charts.—The charts below show the present estimates of the total area and yield as compared with the figures of the preceding nine years. The curve for area represents millions of acres and that for yield thousands of tons.



G. FINDLAY SHIRRAS,
Director of Statistics.

Estimate of the Sesamum crop of 1918-19

Provinces and States	AREA (IN ACRES)			INCREASE (+) OR DECREASE (-) IN THE CURRENT YEAR OVER	
	Current year (1918-19)	Previous year (1917-18)	Average of preceding five years	Previous year (1917-18)	Average of preceding five years
United Provinces	Unmixed	207,000	188,000	929,000	Per cent +10·1
	Mixed (a)	925,000	830,000	970,000	-4·8 -46
Central Provinces and Berar		464,000	502,000	858,000	-7·6 -45·6
Madras		656,000	824,000	819,000	-20·4 -19·9
Bombay (including Indian States)		241,000	758,000	885,000	-68·2 -72·8
Bengal		218,000	225,000	246,000	-3·1 -11·4
Bihar and Orissa		(b) 205,000	144,000	207,000	+42·4 -1·0
Punjab		55,000	122,000	179,000	-54·9 -69·8
Sind (including Indian States)		15,000	44,000	61,000	-65·9 -75·4
Ajmer-Merwara		3,000	35,000	21,000	-88·0 -87·0
Hyderabad		512,000	589,000	593,000	-13·1 -13·9
TOTAL	Unmixed	2,576,000	3,421,000	4,197,000	-24·7 -39·6
	Mixed	925,000	850,000	970,000	+9·8 -4·6
GRAND TOTAL		3,501,000	4,271,000	5,167,000	-18·0 -32·2
YIELD (IN TONS)					
Provinces and States	Current year (1918-19)	Previous year (1917-18)	Average of preceding five years	Previous year (1917-18)	Average of preceding five years
				Per cent	Per cent
United Provinces	Unmixed	8,000	15,000	20,000	-46·7 -72·4
	Mixed (a)	38,000	67,000	79,000	-43·8 -51·9
Central Provinces and Berar		31,000	30,000	73,000	+3·3 -57·5
Madras		81,000	113,000	78,000	-28·3 +3·8
Bombay (including Indian States)		11,000	74,000	113,000	-85·1 -90·8
Bengal		25,000	28,000	29,000	-10·7 -13·8
Bihar and Orissa		(b) 16,000	20,000	29,000	-20·0 -44·8
Punjab		5,000	11,000	20,000	-54·5 -75·0
Sind (including Indian States)		1,000	4,000	5,000	-75·0 -80·0
Ajmer-Merwara		30	200	1,000	... ...
Hyderabad		42,000	19,000	28,000	+121·1 +50·0
TOTAL	Unmixed	220,000	314,000	405,000	-29·9 -45·7
	Mixed	88,000	67,000	79,000	-43·3 -51·9
GRAND TOTAL		258,000	381,000	484,000	-32·3 -48·7

(a) The estimates of the mixed crop of the United Provinces are highly conjectural.

(b) Revised figure.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, TUESDAY, APRIL 22, 1919.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL.

No. 643.

Simla, the 22nd April, 1919.

In exercise of the power conferred by section 1, sub-section (3) of the Defence of India (Criminal Law Amendment) Act of 1915 (IV of 1915), the Governor General in Council is pleased to direct that sections 3 to 11 of the said Act shall come into force with effect from the date of this notification in the Districts of Ahmedabad and Kaira in the Bombay Presidency.

J. H. DUBOULAY,
Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, MONDAY, APRIL 21, 1919.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Simla, the 21st April 1919.

*An Ordinance further to extend the application of the Martial Law Ordinance
1919.*

WHEREAS an emergency has arisen which renders it necessary to provide that commissions appointed under the Martial Law Ordinance, 1919, shall have power to try persons and offences other than those specified in the said Ordinance :

Now, therefore, in exercise of the power conferred by section 72 of the Government of India Act, 1915, the Governor General is pleased to make and promulgate the following Ordinance :—

ORDINANCE NO. IV OF 1919.

1. This Ordinance may be called the Martial Law (Further Extension) Ordinance, 1919.

2. Notwithstanding anything contained in the Martial Law Ordinance, 1919, the Local Government may, by Commission appointed under the said Ordinance, to try such cases as the Local Government may direct that any commission appointed under the said

Ordinance shall try any person charged with any offence committed on or after the 30th March, 1919, and thereupon the provisions of the said Ordinance shall apply to such trials accordingly, and a commission may pass in respect of any such offence any sentence authorised by law.

CHELMSFORD,
Viceroy and Governor General.

II. M. SMITH,
Offy. Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, TUESDAY, MAY 6, 1919.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Simla, the 6th May, 1919.

An Ordinance to provide for the exercise by certain police officers in the Presidency of Bombay of the powers of a Superintendent of Police.

WHEREAS an emergency has arisen which renders it necessary to provide for the exercise by certain police officers in the Presidency of Bombay of the powers of a Superintendent of Police:

Now, THEREFORE, in exercise of the powers conferred by section 72 of the ^{5 and 6} Government of India Act, 1915, the Governor General is pleased to make and ^{Geo. V. c. 62} promulgate the following Ordinance:—

ORDINANCE NO. V OF 1919.

1. (1) This Ordinance may be called the Bombay District Police Ordinance, 1919.

1. (2) It extends to the Presidency of Bombay.

2. The Local Government may, by general or special order, authorize any power to confer on subordinate police officers a police officer appointed under the Bombay ^{Bom. Act IV of 1890.} District Police Act, 1890, and not below the rank of an Assistant or Deputy Superintendent, to exercise all or any of the powers of a Superintendent of Police under the said Act in any district or part thereof.

CHELMSFORD,
Viceroy and Governor General.

H. M. SMITH,
Offg. Secretary to the Government of India.

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SIMLA, TUESDAY, MAY 6, 1919.

GOVERNMENT OF INDIA

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL.

No. 850.

Simla, the 6th May, 1919.

In pursuance of Rule 12-AA. of the Defence of India (Consolidation) Rules, 1915, as subsequently amended, the Governor General in Council is pleased to declare that the provisions of the said Rule shall apply to the Province of Delhi.

W. S. MARRIS,

Secretary to the Government of India.



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EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, WEDNESDAY, MAY 7, 1919.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

FOODSTUFFS.

No. 536-F.S.

Simla, the 7th May, 1919.

In pursuance of Rule 11 (J) of the Defence of India (Consolidation) Rules, 1915, as subsequently amended, the Governor General in Council is pleased to declare that it is necessary for the purpose of securing the public safety to control the supply of rice and paddy throughout the Province of Burma

J. HULLAH,
Offg. Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, FRIDAY, MAY 2, 1919.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATIONS.

POLITICAL.

Simla, the 2nd May, 1919.

No. 804.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915 (IV of 1915), the Governor General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, as subsequently amended, namely :—

After Rule 12-A of the said Rules the following Rule shall be inserted, namely :—“ 12-AA (1). In any area to which by notification in the Gazette of

India the Governor General in Council has declared that the provisions of this Rule shall apply, any officer of Government authorised in this behalf by a general or special order of the Local Government may arrest without warrant any person against whom a reasonable suspicion exists that he is promoting or assisting to promote rebellion against the authority of the Government.

(2) The provisions of sub-Rules (2) (3) and (4) of Rule 12-A shall apply in the case of every arrest made under this rule.”

No. 805.—In pursuance of Rule 12-AA of the Defence of India (Consolidation) Rules, 1915, as subsequently amended, the Governor General in Council is pleased to declare that the provisions of the said Rule shall apply to the Punjab.

W. S. MARRIS,

Secretary to the Government of India.

